

Local Property Tax (LPT) Statistics

October 2016

The statistics in this release are based on analysis of returns filed and other LPT related information. Work on refining the LPT Register is ongoing and consequently the data included are not final data and a certain amount of estimation has been required.

The statistics in this release focus on LPT in 2016.

Detailed statistics for the years 2013 through 2015 and earlier releases for 2016 are published at <http://www.revenue.ie/en/about/statistics/local-property-tax.html>. Updates to these statistics will be provided in due course at the same link. Any queries of a statistical nature in relation to LPT should be directed to statistics@revenue.ie.



LPT Exchequer Receipts (including payments of Household Charge)

LPT Exchequer Receipts in 2016 at end September are €353m, this includes around €12m in LPT receipts for earlier years and Household Charge arrears of €4m. In addition, €48m in receipts for 2016 LPT was collected in late 2015. In total, €64m has been collected since Revenue took over responsibility for Household Charge arrears collection from July 2013.

2016 LPT

The LPT 2016 compliance rate is estimated to be 97% currently.*

This is based on payment instructions rolled over from 2015 for 0.74m properties (phased payments and deferrals/exemptions), new instructions received to date for 0.90m properties for 2016, 0.08m properties for which mandatory deduction at source is applied, 0.01m work items, close to 0.01m properties where deferral is under review and 0.13m Local Authority owned properties.

LPT Compliance

Since March 2016, 290,000 compliance letters, for liabilities for all years, have issued and the compliance campaign is ongoing.

While the vast majority of property owners have fully complied with their LPT payment obligations, there have been a relatively small number of non-compliant cases that left Revenue with no alternative but to deploy compliance sanctions to ensure payment. However, it has been possible to subsequently resolve many of these cases without having to fully follow through with the various sanctions.

In respect of 2016, over 800 cases have been selected for referral to Sheriffs or Solicitors to date. Of these, 590 cases have escalated beyond demand stage to full debt collection/enforcement action.

Of 18,066 tax clearance refusals in relation to LPT in 2016, in excess of 97% have been settled to mutual satisfaction and tax clearance restored. Over 70% of the 5,776 Income Tax/Corporation Tax surcharges, for which reviews are requested, have been removed or mitigated on foot of discussions between Revenue and the relevant property owners.

Revenue has continued to deduct LPT at source for 2016 from 49,267 property owners that were subject to mandatory deduction in 2015. In the past months almost 39,540 additional deduction instructions have issued to employers/pension providers in respect of non-compliant property owners.

In addition, over 10,600 valuations have been increased arising from a combination of self-correction and Revenue challenges.

Compliance numbers will fluctuate over time as property owners opt to regularise their LPT affairs.

* Due to rounding, the compliance rate may not match when estimated from total figures above. The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

Local Adjustment Factor 2017

Eight Local Authorities availed of the opportunity to vary the rate of LPT for 2017 (compared to the standard LPT rate), covering nearly 0.7m properties (excluding Local Authority owned properties), and advised Revenue of their decision by 30 September 2016.

Revenue has made the necessary changes automatically for property owners for LPT 2017.

The table below shows a range of LPT payment amounts for 2017 after the application of the Local Adjustment Factors for LPT 2016. "No Change" implies that standard LPT rates apply: 0.18% on valuation bands up to €1m, 0.25% on the value over €1m.

Band	Property Value Range	Standard Rate (€)	+10% (€)	+5% (€)	-3% (€)	-15% (€)
1	€0-100k	90	99	94	87	76
2	€100-150k	225	247	236	218	191
3	€150-200k	315	346	330	305	267
4	€200-250k	405	445	425	392	344
5	€250-300k	495	544	519	480	420
6	€300-350k	585	643	614	567	497
7	€350-400k	675	742	708	654	573
8	€400-450k	765	841	803	742	650
10	€500-550k	945	1,039	992	916	803
12	€600-650k	1,125	1,237	1,181	1,091	956
14	€700-750k	1,305	1,435	1,370	1,265	1,109
16	€800-850k	1,485	1,633	1,559	1,440	1,262
18	€900-950k	1,665	1,831	1,748	1,615	1,415
€1m	€1m+	1,800	1,980	1,890	1,746	1,530
€1.5m	€1m+	3,050	3,355	3,202	2,958	2,592
		<i>23 Councils</i>	<i>Galway Co Limerick</i>	<i>Wexford</i>	<i>Longford</i>	<i>Dublin City DLR Fingal South Dublin</i>

(please note that rounding may affect figures displayed)

Local Authority Analysis – Collection and Compliance to Date for 2016

This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

Local Authority	Properties Returned *	Compliance Rate **	LPT Collected ***
	2016 LPT (000s)	2016 LPT (%)	2016 LPT (€ million)
Carlow	22.2	97.8	3.4
Cavan	29.6	96.8	3.9
Clare	51.8	98.4	7.5
Cork City	52.7	95.9	9.1
Cork Co	163.3	98.5	33.3
Donegal	69.6	90.4	9.8
Dublin City	223.6	93.3	59.0
DLR	82.8	97.4	37.4
Fingal	101.3	99.0	25.8
Galway City	31.5	97.9	7.2
Galway Co	70.3	97.6	12.5
Kerry	67.3	95.5	12.8
Kildare	77.0	98.4	16.1
Kilkenny	35.9	97.6	6.4
Laois	29.6	99.0	4.1
Leitrim	15.7	94.2	2.0
Limerick City & Co	77.0	96.7	13.4
Longford	16.5	94.8	1.9
Louth	48.2	95.3	7.7
Mayo	57.8	95.1	9.4
Meath	66.4	97.7	13.8
Monaghan	22.4	96.3	3.2
Offaly	27.9	96.5	4.1
Roscommon	27.1	96.9	3.6
Sligo	29.7	96.2	4.6
South Dublin	96.0	99.3	21.5
Tipperary	63.7	97.2	10.5
Waterford City & Co	49.5	96.3	8.2
Westmeath	34.7	97.2	5.4
Wexford	62.8	97.2	10.5
Wicklow	52.0	98.1	14.3
	1,856	97	382

(please note that rounding may affect figures displayed)

* Includes rollover instructions (0.74m), new instructions (0.90m), Local Authority owned properties returned to date (0.13m), work items (0.01m) and properties where mandatory deduction at source (0.08m) is applied.

** Due to rounding, the compliance rate may not match when estimated from total figures above. The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011/2016 information and information collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

*** LPT collected for 2016 includes €48m in prepayments received in 2015 and €334m to date in 2016. This includes amounts paid by Local Authorities in respect of properties they own and payments collected through mandatory deduction at source. Not included in the €382m is around €4m in Household Charge received during 2016.

Local Authority Analysis – Mandatory Deduction at Source for 2016

Mandatory deduction at source for LPT has been applied for approximately 80,000 properties for 2016 LPT. The table below shows the distribution of these properties by Local Authority in each year.

These figures can fluctuate as property owners regularise their affairs. Analysis is preliminary and there is an element of estimation in particular with regard to the distribution of numbers by Local Authority.

Local Authority	Mandatory Deduction At Source Properties
	2016 LPT (%)
Carlow	1.4
Cavan	1.8
Clare	2.8
Cork City	2.4
Cork Co	8.7
Donegal	3.5
Dublin City	9.9
DLR	2.3
Fingal	6.4
Galway City	1.5
Galway Co	4.0
Kerry	2.7
Kildare	4.9
Kilkenny	2.2
Laois	2.4
Leitrim	0.8
Limerick City & Co	4.4
Longford	0.9
Louth	3.5
Mayo	2.5
Meath	4.7
Monaghan	1.2
Offaly	1.9
Roscommon	1.4
Sligo	1.5
South Dublin	5.7
Tipperary	3.3
Waterford City & Co	3.0
Westmeath	2.2
Wexford	3.3
Wicklow	2.5
	<i>100</i>

(please note that rounding may affect figures displayed)

Payment Types for 2016

Payment Type	2016 LPT (%) *
Credit Card	5.0
Debit Card	16.2
Direct Debit	23.0
Single Debit Authority	22.0
Deduct at Source	14.2
Service Provider	11.0
Other Payment	8.6
	<i>100</i>

(please note that rounding may affect figures displayed)

* 2016 figures are preliminary estimates, based on 2015 rollover and new instructions received to date for 2016.

Claims for Deferral or Exemption for 2016

Based on currently available information, there are around 46,200 claims for exemption from returned properties for 2016.

Exemption Type (Self Assessment)	2016 LPT *	
	Number (000s)	%
Charitable recreational activities	0.2	0.5
Charity/Public Body owned for special needs	6.8	14.7
Diplomatic properties	0.0	0.0
First Time Buyer purchase 1/1/2013-31/12/2013	11.7	25.2
Fully subject to Commercial rates	2.2	4.7
Long-term illness	6.6	14.4
Mobile homes	0.3	0.6
New & unused between 1/1/2013 - 31/10/2016	5.3	11.4
Nursing homes	0.2	0.5
Pyrite damaged	0.7	1.5
Residence of a severely incapacitated individual	1.9	4.1
Unfinished Housing Estates	3.3	7.1
Unsold by builder/developer	7.0	15.3
	<i>46</i>	<i>100</i>

(please note that rounding may affect figures displayed)

* 2016 figures are preliminary estimates, based on 2015 rollover and new instructions received to date for 2016.

Based on currently available information, there are around 36,000 claims for deferral in 2016. The majority are claimed through LPT returns but some deferrals (e.g., for Significant Financial Loss) need to be claimed on separate forms submitted to Revenue.

Claims for Deferral	2016 LPT*	
	Number (000s)	%
Executor/Administrator of an Estate	0.9	2.6
Significant Financial Loss	0.2	0.6
Below Income Threshold	34.1	94.6
Insolvent Liable Person	0.8	2.2
	<i>36</i>	<i>100</i>

(please note that rounding may affect figures displayed)

* 2016 figures are preliminary estimates, based on 2015 rollover and new instructions received to date for 2016.