

Local Property Tax (LPT) Statistics 2018

Preliminary
October 2018

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information. Work on refining Revenue's 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 for 2018.

Updates will be published in due course at:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/index.aspx>. Statistics for earlier years are also available on the same page.

Any queries of a statistical nature in relation to LPT should be directed to statistics@revenue.ie.



2018 Receipts

LPT receipts of €359m have been transferred to the Local Government Fund in 2018 to date.

These receipts also include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of HHC from 1 July 2013. To date, nearly €71m has been collected (including €1m in 2018).

2018 LPT Compliance

The LPT 2018 compliance rate is estimated to be 96.5% currently.*

Since February 2018, in excess of 250,000 compliance letters, for LPT 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 obligations, there have been a relatively small number of non-compliant cases that left Revenue with no alternative but to escalate matters in order to ensure payment. However, it has been possible to subsequently resolve many of these cases without having to take the enforcement action that was being contemplated by Revenue.

Since January 2018, over 1,500 cases have been selected for referral to Sheriffs or Solicitors to date. Of these, 720 cases have escalated beyond the request by Revenue for payment to full debt collection/enforcement action. Since January 2018, 11,300 tax clearance requests were refused on foot of LPT non-compliance, of which almost 97% were subsequently granted clearance following mutually acceptable payment solutions being agreed. Over 3,868 Income Tax and Corporation Tax surcharges have been applied on foot of LPT non-compliance, of the cases for which reviews were requested over 70% of the surcharges have been removed or mitigated following payment of LPT liabilities.

Revenue has continued to collect LPT by way of deduction at source for 2018 from 55,000 property owners who were subject to mandatory deduction in 2017. In the past six months over 35,400 additional deduction instructions have issued to employers/pension providers in respect of non-compliant property owners. Further instructions will issue in the coming months in respect of property owners who continue to fail to act on foot of the compliance letters recently issued.

In addition, over 12,880 valuations have been increased arising from a combination of self-correction and Revenue challenges.

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

*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 for 2019

Nine Local Authorities availed of the opportunity to vary the rate of LPT for 2019 (compared to the standard LPT rate), covering nearly 0.7m properties (excluding Local Authority owned properties) and advised Revenue of their decision by 28 September 2018.

Revenue has made the necessary changes automatically for property owners for LPT 2019.

The table below shows a range of LPT payment amounts for 2019 after the application of the Local Adjustment Factor for LPT 2019.

Where no Local Adjustment Factor changes have been made, the 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 (€)	+15% (€)	+10% (€)	+7.5% (€)	+2.5% (€)	-10% (€)	-15% (€)
1	€0-100k	90	104	99	97	92	81	76
2	€100-150k	225	259	247	242	231	203	191
3	€150-200k	315	362	346	339	323	284	267
4	€200-250k	405	466	445	435	415	365	344
5	€250-300k	495	569	544	532	507	446	420
6	€300-350k	585	673	643	629	600	527	497
7	€350-400k	675	776	742	726	692	608	573
8	€400-450k	765	880	841	822	784	689	650
10	€500-550k	945	1,087	1,039	1,016	969	851	803
12	€600-650k	1,125	1,294	1,237	1,209	1,153	1,013	956
14	€700-750k	1,305	1,501	1,435	1,403	1,338	1,175	1,109
16	€800-850k	1,485	1,708	1,633	1,596	1,522	1,337	1,262
18	€900-950k	1,665	1,915	1,831	1,790	1,707	1,499	1,415
€1m	€1m+	1,800	2,070	1,980	1,935	1,845	1,620	1,530
€1.5m	€1m+	3,050	3,508	3,355	3,279	3,126	2,745	2,592
		22 Councils	Longford	Wexford Laois	Limerick	Waterford City & Co	Fingal	Dublin City DLR South Dublin

(Please note that rounding may affect figures displayed)

Local Authority Analysis – Collection and Compliance to Date for 2018

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

Local Authority	Properties Returned *	Compliance Rate **	LPT Collected ***
	2018 LPT (000s)	2018 LPT (%)	2018 LPT (€ million)
Carlow	22.9	97.4	3.3
Cavan	30.6	96.9	3.9
Clare	53.0	97.9	8.8
Cork City	53.9	96.6	10.2
Cork County	166.7	97.7	34.9
Donegal	72.8	92.6	9.8
Dublin City	228.9	93.9	60.0
Dún Laoghaire–Rathdown	83.4	97.7	37.6
Fingal	103.4	99.0	27.4
Galway City	32.3	98.2	7.2
Galway County	71.8	96.9	12.5
Kerry	68.7	96.0	13.4
Kildare	78.7	97.0	17.4
Kilkenny	36.7	96.6	6.3
Laois	30.5	97.0	4.5
Leitrim	16.1	94.7	1.9
Limerick City & County	78.5	95.8	14.1
Longford	17.0	95.2	2.1
Louth	50.2	95.1	7.9
Mayo	59.1	95.5	9.2
Meath	68.5	96.5	13.7
Monaghan	23.0	96.2	3.4
Offaly	28.6	95.3	4.1
Roscommon	28.0	97.2	3.6
Sligo	30.4	96.0	4.6
South Dublin	97.9	98.1	21.6
Tipperary	65.3	97.1	11.5
Waterford City & County	51.1	96.1	8.3
Westmeath	35.7	96.5	5.3
Wexford	64.4	97.4	11.6
Wicklow	52.9	97.7	14.4
	1,901	96.5	395

(Please note that rounding may affect figures displayed)

* Includes rollover instructions (0.70m), new instructions (0.90m), Local Authority owned properties returned to date (0.14m), work items (0.01m) and properties where mandatory deduction at source (0.10m) 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 data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

*** LPT collected for 2018 includes €56m in prepayments received in 2017 and €339m to date in 2018. Receipts transferred to the Local Government Fund collected in 2018 (to date) also include €19m in LPT for earlier years and €1m of Household Charge.

Local Authority Analysis – Mandatory Deduction at Source for 2018

Mandatory deduction at source for LPT has been applied for approximately 99,000 properties for 2018 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 with regard to the distribution of numbers by Local Authority.

Local Authority	Mandatory Deduction At Source Properties 2018 LPT (%)
Carlow	1.4
Cavan	1.8
Clare	2.8
Cork City	2.2
Cork Co	9.1
Donegal	3.5
Dublin City	9.8
DLR	2.5
Fingal	6.1
Galway City	1.5
Galway Co	4.0
Kerry	2.8
Kildare	4.9
Kilkenny	2.1
Laois	2.3
Leitrim	0.8
Limerick City & Co	4.4
Longford	0.9
Louth	3.4
Mayo	2.7
Meath	4.7
Monaghan	1.2
Offaly	1.8
Roscommon	1.5
Sligo	1.6
South Dublin	5.6
Tipperary	3.4
Waterford City & Co	3.0
Westmeath	2.3
Wexford	3.2
Wicklow	2.5
	100

(Please note that rounding may affect figures displayed)

Payment Types for 2018

Payment Type	2018 LPT* (%)
Annual Debit Instruction**	17.5
Credit Card	5.0
Debit Card	18.8
Direct Debit	22.8
Single Debit Authority	0.7
Deduct at Source	15.4
Service Provider	13.2
Other Payment	6.6
	100

(Please note that rounding may affect figures displayed)

* 2018 figures are preliminary estimates, based on 2017 rollover and new instructions received to date for 2018.

** Annual Debit Instruction (ADI) is an elective payment method for one year or for multiple years.

Claims for Exemption or Deferral for 2018

Based on currently available information, there are around 48,000 claims for exemption from returned properties for 2018.

Exemption Type (Self Assessment)	2018 LPT *	
	Number (000s)	%
Charitable recreational activities	0.2	0.5
Charity/Public Body owned for special needs	7.7	16.0
Diplomatic properties	0.0	0.0
Property purchased as a home in 2013	11.5	23.8
Fully subject to Commercial rates	2.3	4.8
Long-term illness	7.5	15.5
Mobile homes	0.3	0.6
New & Previously unused between 1/1/2013 - 31/10/2019**	5.2	10.7
Nursing homes	0.3	0.6
Pyrite damaged	1.4	3.0
Residence of a severely incapacitated individual	2.0	4.1
Unfinished Housing Estates	3.3	6.8
Unsold by builder/developer	6.6	13.6
	48	100

(Please note that rounding may affect figures displayed)

* 2018 figures are preliminary estimates, based on 2017 rollover and new instructions received to date for 2018.

** Only includes properties where the liable person filed a return claiming the exemption. Where new and previously unused properties were purchased during the current valuation period (2013-2019) there is no obligation to file an LPT return as they are not liable to the tax until the next valuation period. Revenue does however capture data relating to new and previously unused properties on the LPT Register via Stamp Duty records and through various other information sources but they are not included here as they are considered not-liable for 2013-2019.

Based on currently available information, there are around 58,000 claims for deferral in 2018. 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	2018 LPT*	
	Number (000s)	%
Executor/Administrator of an Estate	0.7	1.2
Significant Financial Loss	0.2	0.4
Below Income Threshold	58.8	96.9
Insolvent Liable Person	0.8	1.5
	58	100

(Please note that rounding may affect figures displayed)

* 2018 figures are preliminary estimates, based on 2017 rollover and new instructions received to date for 2018.