

Local Property Tax (LPT) Statistics 2013-2015

Preliminary
(Revised April 2017)

The statistics in this release are based on preliminary 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 for 2013 to 2015.

Updates to the statistics below and for later years will be published in due course at:

<http://www.revenue.ie/en/about/statistics/local-property-tax.html>.

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 2013, 2014 and 2015 were €318m, €491m and €469m respectively. These amounts include Household Charges arrears, which are detailed below.

2013 LPT

The overall LPT 2013 compliance rate is estimated to be 97%.*

This is based on 1.68m properties returned, a further 0.01m properties where exemptions or deferrals are in effect, 0.13m Local Authority owned properties, 0.01m properties not returned but where payments are received and 0.03m properties for which mandatory deduction at source was applied.

2014 LPT

The overall LPT 2014 compliance rate is estimated to be 98%.*

This is based on payment instructions rolled over from 2013 for 0.3m properties (phased payments and deferrals/exemptions), new instructions received for 1.38m properties for 2014, 0.05m properties for which mandatory deduction at source was applied and 0.13m Local Authority owned properties.

2015 LPT

The overall LPT 2015 compliance rate is estimated to be 98%.*

This is based on payment instructions rolled over from 2014 for 0.55m properties (phased payments and deferrals/exemptions), new instructions received for 1.07m properties for 2015, 0.06m properties for which mandatory deduction at source was applied and 0.13m Local Authority owned properties.

Household Charge Payments made to Revenue

Revenue took over responsibility for Household Charge (HHC) collection from July 2013. By end 2015, around €60m of HHC arrears had been paid to Revenue (€2m in 2013, €45m in 2014 and €13m in 2015) and approximately 342,000 additional properties HHC compliant since 1 July 2013 (including about 63,700 mandatory deduction at source cases and 10,800 deferrals). By end 2015, 172,600 items of correspondence and 154,000 telephone contacts relating to HHC had been handled.

LPT Compliance – Initial Phase Statistics

212,000 compliance letters issued for LPT 2013 and 148,000 issued for LPT 2014. In 2015, 324,000 compliance letters issued covering all LPT and HHC liabilities for years 2012 to 2015 inclusive.

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.

From 2,655 cases selected for referral to Sheriff or Solicitor Enforcement during 2015, approximately 280 of these cases were escalated beyond written demand stage to the Sheriff with a further 40 cases escalated to our External Solicitors. An additional 200 cases have been selected for enforcement during January 2016 of which 89 cases have been referred to the Sheriff /Solicitor to date. Of the 21,073 tax clearance refusals, in excess of 97% have been settled to mutual satisfaction and tax clearance restored. Over 70% of the 25,600 Income Tax/Corporation Tax surcharges have also been cancelled/mitigated on foot of discussions between Revenue and the relevant property owners.

Revenue issued almost 56,200 deduction at source instructions to employers/pension providers in respect of non-compliant property owners during 2015. Approximately 29,100 mandatory deductions from wages/pensions are or were in operation for 2013 LPT and about 47,300 for 2014 LPT. These numbers fluctuate considerably as property owners opt to regularise their LPT affairs.

In addition, there have been over 10,000 valuations have been increased arising from a combination of self-correction and Revenue challenges.

* Due to rounding, the compliance rate may not match when estimated from 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 Authority Analysis – Collection and Compliance 2013-2015

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 ***		
	2013 (000s)	2014 (000s)	2015 (000s)	2013 (%)	2014 (%)	2015 (%)	2013 (€ million)	2014 (€ million)	2015 (€ million)
Carlow	22.1	22.0	22.8	97.1	96.7	96.1	2.1	4.1	3.9
Cavan	30.0	29.8	30.6	98.1	97.5	96.1	2.4	4.6	4.3
Clare	51.6	51.4	52.9	98.1	97.7	97.2	5.4	10.5	8.3
Cork City	52.5	52.3	53.6	95.5	95.1	94.6	6.2	11.9	10.2
Cork Co	161.2	161.0	165.9	97.2	97.1	96.5	21.6	42.2	35.6
Donegal	71.7	71.2	72.8	93.3	92.6	91.8	5.9	11.4	10.7
Dublin City	225.4	223.8	229.4	94.0	93.4	92.9	42.9	83.6	66.2
DLR	82.4	82.0	83.4	96.8	96.4	96.2	27.3	53.0	42.2
Fingal	99.1	98.7	103.0	98.0	97.6	97.3	20.2	39.4	31.2
Galway City	31.4	31.3	32.0	97.4	97.1	96.6	4.4	8.5	8.0
Galway Co	70.1	69.8	71.8	97.4	96.9	96.3	7.7	15.0	14.1
Kerry	67.7	67.4	68.7	96.0	95.7	95.0	7.4	14.6	13.8
Kildare	75.7	75.4	78.4	96.8	96.3	95.8	11.4	22.3	19.2
Kilkenny	35.5	35.4	36.6	96.6	96.2	95.6	4.0	7.7	7.3
Laois	29.2	29.0	30.5	97.3	96.8	96.2	2.7	5.1	4.8
Leitrim	15.8	15.7	16.1	95.2	94.6	93.9	1.2	2.3	2.1
Limerick City & Co	76.6	76.3	78.6	96.2	95.8	95.1	8.2	16.2	14.8
Longford	16.7	16.6	17.0	96.2	95.6	94.5	1.2	2.3	2.1
Louth	47.9	47.6	49.7	94.7	94.2	93.5	5.1	10.0	9.2
Mayo	58.3	58.0	59.2	96.0	95.5	94.8	5.5	10.8	9.8
Meath	65.5	65.2	68.2	96.3	95.9	95.3	9.2	18.0	16.7
Monaghan	22.5	22.4	23.0	96.7	96.3	95.7	2.0	4.0	3.7
Offaly	27.7	27.6	28.7	95.8	95.2	94.5	2.6	5.1	4.8
Roscommon	27.3	27.2	27.9	97.6	97.2	96.5	2.1	4.2	3.9
Sligo	29.7	29.6	30.2	96.4	95.9	95.1	2.8	5.5	5.2
South Dublin	94.2	93.9	97.6	97.3	97.0	96.6	16.5	32.5	26.0
Tipperary	63.9	63.6	65.4	97.5	97.1	96.4	6.2	12.2	11.6
Waterford City & Co	49.3	49.0	50.7	95.8	95.3	94.6	5.0	9.9	9.5
Westmeath	34.5	34.3	35.6	96.6	95.9	95.3	3.4	6.7	6.0
Wexford	62.9	62.6	64.5	97.5	97.0	96.4	6.4	12.5	11.9
Wicklow	51.7	51.4	52.9	97.5	97.0	96.5	9.0	17.7	14.0
	1,850	1,860	1,898	97	98	98	258	504	431

(Please note that rounding may affect figures displayed)

* For 2013, includes properties returned (1.68m), a further group of properties where exemptions or deferrals are in effect (0.01m), Local Authority owned properties (0.13m), properties not returned but where payments have been received (0.01m) and properties where mandatory deduction at source (0.03m) has been applied.

For 2014, includes rollover instructions (0.3m), new instructions (1.38m), Local Authority owned properties (0.13m) and properties where mandatory deduction at source (0.05m) has been applied.

For 2015, includes rollover instructions (0.55m), new instructions (1.07m), Local Authority owned properties (0.13m) and properties where mandatory deduction at source (0.06m) has been 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 2013 includes around €239m received during 2013, €10m in 2014, €7m in 2015 and €1m 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 €258m is around €2m in Household Charge receiving during 2013.

LPT collected for 2014 includes around €77m in prepayments received during 2013, €393m in 2014, €28m in 2015, and €5m 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 €504m is around €45m in Household Charge received during 2014.

LPT collected for 2015 includes around €43m in prepayments received in 2014, €373m in 2015, and €14m 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 €431m is around €13m in Household Charge receiving during 2015.

Local Authority Analysis – Mandatory Deduction at Source 2013-2015

Mandatory deduction at source for LPT has been applied for approximately 29,800 properties for 2013 LPT, 51,100 properties for 2014 LPT and 67,200 for 2015 LPT. In addition, mandatory deduction has applied to 63,700 properties for Household Charge. 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			
	LPT 2013 (%)	LPT 2014 (%)	LPT 2015 (%)	Household Charge (%)
Carlow	1.3	1.4	1.4	1.3
Cavan	1.5	1.7	1.8	1.3
Clare	2.2	2.5	2.6	2.5
Cork City	2.9	2.4	2.3	2.9
Cork Co	8.3	8.3	8.6	9.6
Donegal	2.8	3.1	3.3	3.2
Dublin City	12.2	10.6	10.1	11.1
DLR	2.3	2.3	2.3	2.1
Fingal	7.7	7.5	6.8	7.3
Galway City	1.1	1.2	1.3	1.3
Galway Co	2.7	3.4	3.7	3.2
Kerry	1.8	2.2	2.5	2.4
Kildare	5.3	5.3	5.2	5.0
Kilkenny	2.1	2.1	2.2	1.9
Laois	2.3	2.4	2.5	2.2
Leitrim	0.5	0.6	0.7	0.7
Limerick City & Co	4.2	4.2	4.3	4.5
Longford	0.7	0.8	0.9	0.7
Louth	4.0	3.8	3.6	3.5
Mayo	1.7	1.9	2.3	2.0
Meath	5.6	5.4	5.1	5.0
Monaghan	1.0	1.1	1.2	0.9
Offaly	1.8	1.9	1.9	1.8
Roscommon	0.9	1.1	1.3	1.1
Sligo	1.0	1.2	1.3	1.4
South Dublin	7.3	6.6	6.1	6.6
Tipperary	3.0	3.3	3.3	3.1
Waterford City & Co	3.3	3.1	3.0	3.4
Westmeath	2.1	2.2	2.3	2.2
Wexford	3.4	3.4	3.4	3.3
Wicklow	2.9	2.8	2.6	2.6
	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>

(Please note that rounding may affect figures displayed)

Payment Types 2013-2015

Payment Type	2013 LPT (%)	2014 LPT (%)	2015 LPT (%)
Annual Debit Instruction*	0.1	0.2	0.2
Credit Card	12.3	6.8	6.4
Debit Card	31.6	17.7	17.8
Direct Debit	10.8	19.4	21.5
Single Debit Authority	18.6	24.2	22.1
Deduct at Source	6.5	10.9	12.8
Service Provider	7.1	7.8	13.8
Other Payment	12.9	13.0	5.4
	<i>100</i>	<i>100</i>	<i>100</i>

(Please note that rounding may affect figures displayed)

* Annual Debit Instruction is an elective payment for one year or multiple years.

Claims for Exemption or Deferral 2013-2015

Based on currently available information, there are around 35,900, 42,600 and 46,700 claims for exemption from returned properties for 2013, 2014 and 2015 respectively.

Exemption Type (Self Assessment)	LPT 2013		LPT 2014		LPT 2015	
	Number (000s)	%	Number (000s)	%	Number (000s)	%
Charitable recreational activities	0.2	0.7	0.2	0.6	0.2	0.5
Charity/Public Body owned for special needs	7.9	22.1	6.8	16.0	6.9	14.8
Diplomatic properties	0.0	0.0	0.0	0.0	0.0	0.0
First Time Buyer purchase 1/1/2013-31/12/2013	3.4	9.4	9.4	22.1	12.1	25.8
Fully subject to Commercial rates	2.3	6.3	2.3	5.3	2.2	4.8
Long-term illness	6.2	17.3	6.5	15.3	6.9	14.7
Mobile homes	0.3	0.8	0.3	0.7	0.3	0.6
New & unused between 1/1/2013 - 31/10/2016	2.7	7.6	4.3	10.1	5.2	11.0
Nursing homes	0.3	0.7	0.3	0.6	0.3	0.6
Pyrite damaged	0.2	0.4	0.2	0.4	0.3	0.7
Residence of a severely incapacitated individual	1.8	5.1	1.8	4.3	1.9	4.0
Unfinished Housing Estates	3.3	9.1	3.3	7.6	3.3	7.0
Unsold by builder/developer	7.4	20.5	7.3	17.0	7.2	15.4
	36	100	43	100	47	100

(Please note that rounding may affect figures displayed)

Based on currently available information, there are around 34,900, 40,900 and 47,200 claims for deferral in 2013, 2014 and 2015 respectively. 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	LPT 2013		LPT 2014		LPT 2015	
	Number (000s)	%	Number (000s)	%	Number (000s)	%
Executor/Administrator of an Estate	0.9	2.6	1.0	2.3	0.9	2.0
Significant Financial Loss	0.2	0.6	0.3	0.6	0.2	0.5
Below Income Threshold	33.3	95.4	39.2	95.7	45.4	96.0
Insolvent Liable Person	0.5	1.5	0.6	1.4	0.7	1.5
	35	100	41	100	47	100

(Please note that rounding may affect figures displayed)

Valuation Bands – Based on Returns Filed 2013

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.13m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect (0.01m) and properties where mandatory deduction at source has been applied (0.03m).

LPT Valuation Band		Properties (%)
1	€0-100,000	26.7
2	€100,001-150,000	27.9
3	€150,001-200,000	21.2
4	€200,001-250,000	10.1
5	€250,001-300,000	4.9
6	€300,001-350,000	2.9
7	€350,001-400,000	1.8
8	€400,001-450,000	1.2
9	€450,001-500,000	0.9
10	€500,001-550,000	0.6
11	€550,001-600,000	0.4
12	€600,001-650,000	0.3
13	€650,001-700,000	0.2
14	€700,001-750,000	0.2
15	€750,001-800,000	0.1
16	€800,001-850,000	0.1
17	€850,001-900,000	0.1
18	€900,001-950,000	0.1
19	€950,001-1,000,000	0.1
20	€1,000,000+	0.2
		<i>100</i>

(Please note that rounding may affect figures displayed)

Valuation Bands by Local Authority – Based on Returns Filed for 2013

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.13m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect (0.01m) and properties where mandatory deduction at source has been applied (0.03m).

The distribution of properties at the higher valuation bands is not separately identified to protect taxpayer confidentiality, given the small numbers of properties in higher valuation bands in some Local Authority areas.

Local Authority	Properties in Each Valuation Band (%)					
	€0- €100,000	€100,001- €150,000	€150,001- €200,000	€200,001- €250,000	€250,001- €300,000	Over €300,000
Carlow	38.7	37.0	18.4	3.7	1.2	1.1
Cavan	51.8	38.2	7.4	1.6	0.5	0.5
Clare	37.5	35.2	18.7	5.3	1.8	1.4
Cork City	27.3	29.8	21.8	12.3	3.9	5.0
Cork Co	22.8	26.4	29.3	12.5	4.5	4.5
Donegal	50.5	38.6	7.5	2.1	0.7	0.6
Dublin City	11.9	20.7	20.9	17.7	9.5	19.3
DLR	1.3	3.3	11.2	13.3	12.2	58.6
Fingal	7.2	19.1	24.4	17.4	11.2	20.7
Galway City	19.5	30.3	27.5	11.8	4.7	6.3
Galway Co	34.9	32.4	22.9	5.5	2.1	2.2
Kerry	31.6	32.6	26.5	5.7	2.0	1.7
Kildare	16.2	22.4	30.2	18.1	6.5	6.6
Kilkenny	30.8	34.9	24.2	5.8	1.9	2.4
Laois	42.4	41.0	11.7	2.9	1.0	1.0
Leitrim	60.3	34.0	4.2	1.0	0.2	0.2
Limerick City & Co	33.9	32.0	22.5	6.8	2.7	2.2
Longford	60.1	33.6	4.8	1.0	0.3	0.2
Louth	34.9	29.7	23.8	7.0	2.4	2.1
Mayo	42.4	38.9	14.0	2.7	0.9	1.0
Meath	18.0	28.5	28.5	14.1	5.7	5.2
Monaghan	41.4	42.1	12.7	2.4	0.8	0.6
Offaly	41.0	36.1	17.9	3.0	0.9	1.1
Roscommon	56.4	35.0	6.3	1.4	0.4	0.5
Sligo	44.2	31.8	16.5	4.5	1.5	1.5
South Dublin	7.5	18.2	26.6	19.0	10.0	18.6
Tipperary	38.3	34.8	19.6	4.6	1.6	1.2
Waterford City & Co	38.0	30.4	21.1	5.8	2.4	2.3
Westmeath	39.0	37.0	17.5	3.8	1.4	1.2
Wexford	34.6	34.9	23.2	4.3	1.6	1.4
Wicklow	12.4	18.1	27.0	18.4	9.5	14.6
<i>All Local Authorities*</i>	26.7	27.9	21.2	10.1	4.9	9.2

(Please note that rounding may affect figures displayed)

* As also shown in the table on page 7.

Valuation Bands – Changes Compared to the Revenue Estimate for 2013

Approximately 43% of property owners self-assessed the same LPT valuation band as the Revenue Estimate and 57% of property owners self-assessed a different LPT valuation band compared to the Revenue Estimate. 41% returned a lower valuation band than the Estimate: 28% reduced by 1 band, 9% by 2 bands and 4% by 3 or more bands. 16% returned a higher valuation band: 8% increased by 1 band, 4% by 2 bands and 4% by 3 or more bands.

The table below compares for each Local Authority the change in number of properties by LPT valuation band returned under self assessment against the Revenue Estimate. This analysis is preliminary, there is an element of estimation with regard to the distribution of properties by valuation band and by Local Authority. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013 and the majority of the 0.13m Local Authority owned properties.

Local Authority	3 or more bands lower (%)	2 bands lower (%)	1 band lower (%)	No Change (%)	1 Band Higher (%)	2 Bands Higher (%)	3 or more bands higher (%)
Carlow	0.3	8.4	27.3	49.5	9.1	3.2	2.2
Cavan	0.1	2.6	32.2	53.5	8.4	2.1	1.1
Clare	0.4	8.0	30.7	46.2	8.9	3.3	2.5
Cork City	1.6	7.2	26.2	48.7	8.2	3.7	4.4
Cork Co	2.4	11.7	26.3	41.7	8.4	4.9	4.6
Donegal	0.0	1.2	29.5	53.0	11.5	3.1	1.7
Dublin City	17.2	12.4	25.3	31.3	5.6	2.8	5.5
DLR	16.9	12.6	20.3	31.2	6.1	3.9	9.0
Fingal	8.5	11.9	30.9	36.6	5.2	2.6	4.3
Galway City	2.3	10.6	30.1	42.9	7.0	3.1	4.0
Galway Co	0.5	10.0	27.6	44.1	9.7	4.8	3.2
Kerry	0.7	14.5	28.6	39.5	9.4	4.6	2.7
Kildare	2.6	7.8	24.6	46.9	8.2	4.4	5.5
Kilkenny	0.7	11.2	29.2	43.7	8.2	3.9	3.2
Laois	0.0	2.8	30.3	53.2	8.9	2.9	1.8
Leitrim	0.0	1.4	37.6	51.2	7.6	1.5	0.7
Limerick City & Co	1.5	9.9	29.2	46.6	7.4	3.0	2.3
Longford	0.0	1.1	28.7	60.4	7.5	1.7	0.7
Louth	0.7	6.5	33.7	45.3	7.4	3.7	2.8
Mayo	0.2	5.6	32.0	48.4	9.3	2.8	1.7
Meath	1.4	7.4	26.7	45.8	8.8	4.8	5.0
Monaghan	0.0	3.7	27.3	55.7	9.2	2.7	1.4
Offaly	0.1	10.2	32.9	43.9	8.0	2.9	1.9
Roscommon	0.0	1.4	37.0	51.5	7.3	1.8	1.0
Sligo	0.2	9.1	31.9	45.1	8.2	3.3	2.2
South Dublin	6.1	11.6	34.5	39.0	4.4	2.0	2.4
Tipperary	0.4	10.0	29.5	46.2	8.4	3.4	2.1
Waterford City & Co	0.8	10.5	25.4	49.3	7.3	3.7	3.0
Westmeath	0.1	6.9	28.3	50.7	8.7	3.1	2.1
Wexford	0.2	8.7	31.1	43.7	9.5	4.2	2.5
Wicklow	3.5	8.4	20.5	42.0	9.9	6.2	9.6

(Please note that rounding may affect figures displayed)

Valuation Bands – Self-Correction of 2013 Valuations

Self-correction of valuations can be done through the LPT online application on the Revenue website by revising the original valuation band/valuation declared in the 2013 LPT Return at 1st May 2013.

Since returns were filed, there have been over 11,000 properties where the owner has opted to self-correct upwards their property valuation band or following Revenue challenges. Included in this figure are self-corrections made in the context of property sales, where the LPT position is fully regularised before the property conveyance is completed.

The table below shows the breakdown of all self-corrections by the number of bands by which the valuation was increased.

Number of Bands Increased	Properties (%)
1	48.9
2	28.1
3	11.8
4	5.4
5+	5.9
	<i>100</i>

(Please note that rounding may affect figures displayed)

Multiple Property Owners

There are around 176,000 individuals and other entities that are designated liable persons for two or more properties (this covers approximately 560,000 properties). Properties owned by Local Authorities are excluded from the analysis below.

Number of Properties Owned	Number of Persons (000s)	Persons (%)	Number of Properties (000s)	Properties (%)
2	119.6	67.8	239.2	42.7
3 to 5	45.3	25.7	157.9	28.2
6 to 10	8.1	4.6	58.5	10.5
11 to 20	2.3	1.3	31.4	5.6
21 to 50	0.8	0.5	24.9	4.4
51 to 100	0.2	0.1	13.8	2.5
101 to 200	0.1	0.0	8.5	1.5
201+	0.0	0.0	25.7	4.6
	<i>176</i>	<i>100</i>	<i>560</i>	<i>100</i>

(Please note that rounding may affect figures displayed)