

# **Local Property Tax (LPT)**

## **Preliminary Statistics** (as at 4 November 2021)

**These statistics are provisional and will be revised**

## Local Property Tax (LPT)

The Finance (Local Property Tax) (Amendment) Act 2021 introduces a new structure for LPT from 2022 onwards. LPT for the years 2022 to 2025 will be based on property values on 1 November 2021. Residential properties are valued for LPT purposes, by their owners under self-assessment, into 20 valuation bands.

Revenue is contacting over **1.4 million property owners** (of nearly 2 million properties) directly, to explain the three things that owners need to do to meet their LPT obligations for 2022:

1. determine the market value of their property as at 1 November 2021;
2. submit this valuation in their LPT return by 7 November 2021;
3. pay or make arrangements to pay their LPT charge for 2022.

**1  
million**

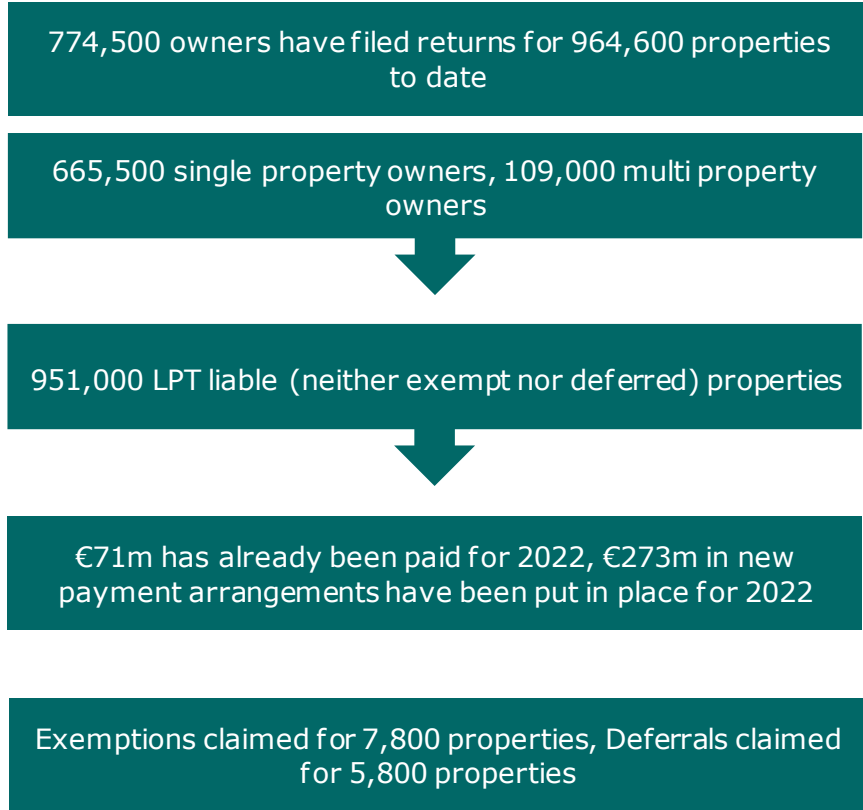
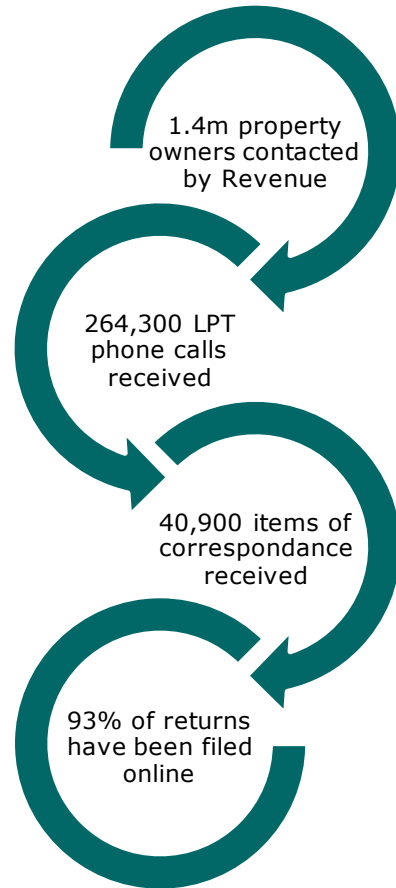
As of 4 November 2021, the owners of over **1 million properties** have either filed returns (964,600) or have otherwise engaged with Revenue to meet their LPT obligations (29,800 payments made with no return yet filed, 17,700 paper returns yet to be scanned)

**54%**

Returns have now been filed for an estimated **54%** of expected liable properties. Of the owners of single properties, an estimated 52% have filed their returns. For owners of between 2 to 9 properties, the returned share is estimated at 56%. For owners of 10 or more properties, the estimated returns filed rate is 14%.

The tables on following pages present initial statistics on a number of aspects of LPT based on returns filed and processed to date. These statistics will be updated accordingly over the coming weeks as more returns continue to be filed on a daily basis.

### LPT Table 1: Revenue's Engagement with Property Owners for 2022



## LPT Table 2: Analysis of Returns Filed to Date for 2022

The tables below provide initial analysis of the properties for which returns have been filed to date.

Owner's Self -Assessment Valuation Band		Local Authority of Property		Owner's Choice of Payment Method	
€0-€200,000	31.3%	Carlow	1.1%	Annual or Monthly Direct Debit	51.7%
€200,001-€262,500	21.4%	Cavan	1.5%	Credit or Debit Card	27.1%
€262,501-€350,000	20.5%	Clare	2.8%	Deduction at Source	11.4%
€350,001-€437,500	10.8%	Cork City	4.3%	Service Provider	8.8%
€437,501-€525,000	5.8%	Cork County	7.3%	Cheque or Cash	1.0%
€525,501-€612,500	3.1%	Donegal	3.5%	<b>All Payment Methods</b>	<b>100%</b>
€612,501-€700,000	2.1%	Dublin City	11.5%	<b>Number of Properties</b>	<b>964,600</b>
€700,001-€787,500	1.4%	Dun L/Rathdown	5.4%		
€787,501-€875,000	1.1%	Fingal	5.9%		
€875,001-€962,500	0.7%	Galway City	1.8%		
€962,501-€1,050,000	0.4%	Galway County	3.8%		
€1,050,001-€1,137,500	0.3%	Kerry	3.9%		
€1,137,501-€1,225,000	0.2%	Kildare	4.4%		
€1,225,001-€1,312,500	0.2%	Kilkenny	1.9%		
€1,312,501-€1,400,000	0.1%	Laois	1.4%		
€1,400,001-€1,487,500	0.1%	Leitrim	0.8%		
€1,487,501-€1,575,000	0.1%	Limerick	4.1%		
€1,575,001-€1,662,500	0.1%	Longford	0.8%		
€1,662,501-€1,750,000	0.1%	Louth	2.4%		
Over €1.75 million	0.2%	Mayo	3.2%		
<b>All Bands</b>	<b>100%</b>	Meath	3.6%		
<b>Number of Properties</b>	<b>964,600</b>	Monaghan	1.1%		
		Offaly	1.4%		
		Roscommon	1.5%		
		Sligo	1.6%		
		South Dublin	5.2%		
		Tipperary	3.2%		
		Waterford	2.6%		
		Westmeath	1.8%		
		Wexford	3.5%		
		Wicklow	2.9%		
		<b>All Councils</b>	<b>100%</b>		
		<b>Number of Properties</b>	<b>964,600</b>		

Number of Properties Owned	
1	85.8%
2	9.9%
3-5	3.6%
6-10	0.5%
Over 10	0.2%
<b>All Ranges</b>	<b>100%</b>
<b>Number of Owners</b>	<b>774,500</b>

## Further Information

Information on the operation of LPT is available on [www.revenue.ie](http://www.revenue.ie).

Revenue's online LPT valuation guidance map is available [here](#) and information on how to value a property is provided [here](#).

Statistics updates on LPT are available [here](#).

A technical paper describing Revenue's analysis of property valuations is available at [here](#).

Queries of a statistical nature in relation to LPT can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed to [revpress@revenue.ie](mailto:revpress@revenue.ie) in the first instance.