

# **Local Property Tax (LPT) for 2022**

## **Statistics Update**

(21 November 2022)

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

## Local Property Tax (LPT) Statistics

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 one of 20 valuation bands.

Revenue contacted over 1.4 million property owners (in respect of nearly 2 million properties) setting out the requirements for the next "valuation period" (2022-2025). As part of this engagement, Revenue explained what property owners needed 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 (extended to 5pm on 10 November);
3. pay or make arrangements to pay their LPT charge for 2022.

Returns and payments are filed and up to date in respect of 1,659,459 properties

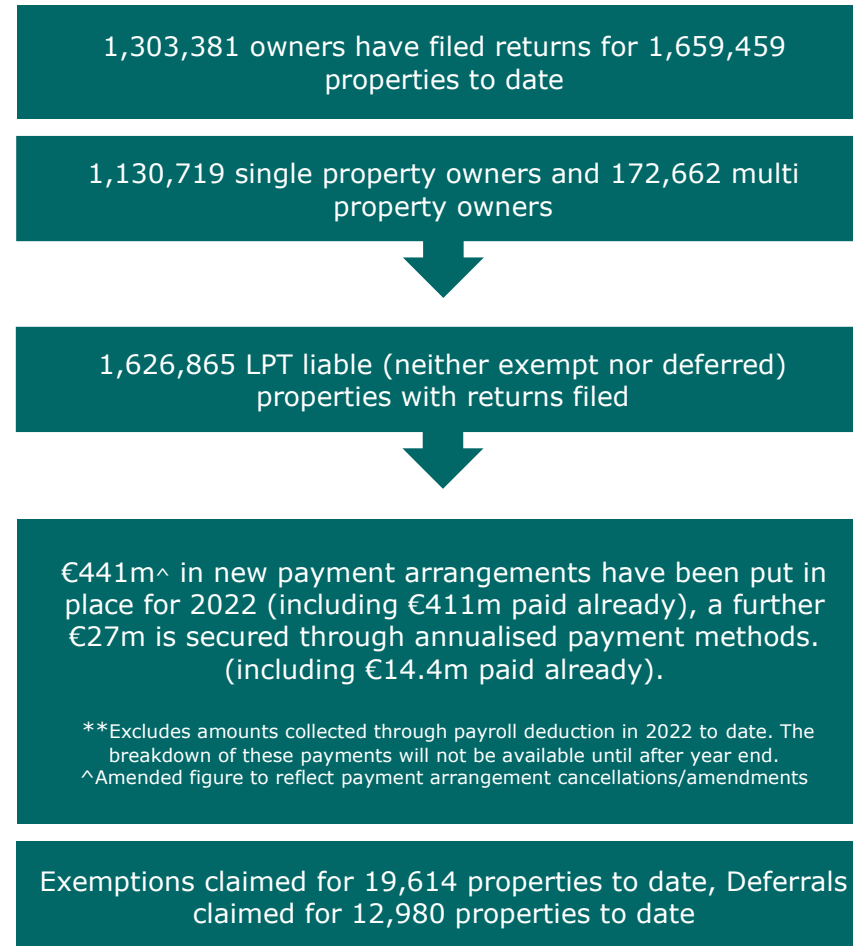
**93%  
Return  
Compliance**

Filing arrangements have been finalised in respect of a further 175,900 Local Authority and Approved Housing Body properties and there are open correspondence queries on hand with Revenue in respect of approximately 10,000 properties delaying filing but which are considered compliant

**97%  
Payment  
Compliance**

Payment arrangements are in place for an additional 77,596 properties where returns are not yet filed

**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.

Local Authority of Property	
Carlow	1.1%
Cavan	1.6%
Clare	2.8%
Cork City	4.2%
Cork County	7.3%
Donegal	3.7%
Dublin City	11.7%
Dun L/Rathdown	4.8%
Fingal	5.8%
Galway City	1.7%
Galway County	3.9%
Kerry	3.7%
Kildare	4.3%
Kilkenny	1.9%
Laois	1.5%
Leitrim	0.9%
Limerick	4.1%
Longford	0.8%
Louth	2.5%
Mayo	3.2%
Meath	3.8%
Monaghan	1.2%
Offaly	1.4%
Roscommon	1.5%
Sligo	1.6%
South Dublin	5.0%
Tipperary	3.3%
Waterford	2.5%
Westmeath	1.8%
Wexford	3.3%
Wicklow	2.8%
<b>All Councils</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,659,459</b>

Exemptions Claimed to date	
Charitable recreational activities	1.32%
Charity/Public Body owned for special needs	51.62%
Defective concrete blocks grant scheme	4.41%
Fully subject to commercial rates	7.38%
Long term illness	14.06%
Pyrite damaged	6.91%
Registered nursing home	2.72%
Residence of a severely incapacitated individual	11.37%
North-South implementation bodies	0.22%
<b>All Exemptions Claimed</b>	<b>100%</b>
<b>Number of Properties</b>	<b>19,614</b>

Deferrals Claimed to date	
Deceased liable person^	8.9%
Financial hardship^	3.8%
Gross income*^	75.9%
Insolvent liable person^	4.1%
Mortgage*^	7.3%
<b>All Deferrals Claimed</b>	<b>100%</b>
<b>Number of Properties</b>	<b>12,980</b>

*\*Includes partial and full deferrals*

*Deferral and exemption categories are explained on the Revenue website.*

Owner's Choice of Payment Method	
Annual or Monthly Direct Debit	44.8%
Credit or Debit Card	32.9%
Deduction at Source	10.7%
Service Provider	9.9%
Cheque or Cash	1.7%
<b>All Payment Methods</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,659,459</b>

Number of Properties Owned	
1	86.8%
2	9.2%
3-5	3.2%
6-10	0.5%
Over 10	0.2%
<b>All Ranges</b>	<b>100%</b>
<b>Number of Owners</b>	<b>1,303,381</b>

**LPT Table 3: Analysis of Valuations Filed to Date for 2022**

The tables below provide initial analysis of the properties for which valuations have been fully filed to date. Properties owned by Local Authorities or Approved Housing Bodies have been excluded.

Owner's Self -Assessment Valuation Band	
1: €0-€200,000	33.1%
2: €200,001-€262,500	21.9%
3: €262,501-€350,000	20.3%
4: €350,001-€437,500	10.4%
5: €437,501-€525,000	5.5%
6: €525,501-€612,500	2.8%
7: €612,501-€700,000	1.9%
8: €700,001-€787,500	1.2%
9: €787,501-€875,000	0.9%
10: €875,001-€962,500	0.6%
11: €962,501-€1,050,000	0.4%
12: €1,050,001-€1,137,500	0.2%
13: €1,137,501-€1,225,000	0.2%
14: €1,225,001-€1,312,500	0.1%
15: €1,312,501-€1,400,000	0.1%
16: €1,400,001-€1,487,500	0.1%
17: €1,487,501-€1,575,000	0.1%
18: €1,575,001-€1,662,500	0.1%
19: €1,662,501-€1,750,000	0.1%
20: Over €1.75 million	0.2%

**All Bands** **100%**  
**Number of Properties** **1,659,459**

Revenue has published preliminary analysis of valuations compared to sales prices [here](#)

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	49%	30%	15%	4%	2%	100%
Cavan	73%	17%	8%	2%	1%	100%
Clare	48%	29%	16%	5%	3%	100%
Cork City	21%	24%	29%	14%	12%	100%
Cork County	32%	25%	26%	10%	7%	100%
Donegal	78%	13%	6%	2%	1%	100%
Dublin City	10%	16%	25%	19%	30%	100%
Dun L/Rathdown	1%	2%	11%	15%	71%	100%
Fingal	6%	17%	27%	19%	30%	100%
Galway City	20%	26%	30%	11%	12%	100%
Galway County	40%	30%	19%	6%	5%	100%
Kerry	45%	29%	18%	5%	3%	100%
Kildare	17%	19%	31%	18%	14%	100%
Kilkenny	37%	32%	19%	6%	5%	100%
Laois	50%	32%	13%	3%	2%	100%
Leitrim	82%	13%	5%	1%	0%	100%
Limerick	45%	28%	17%	6%	4%	100%
Longford	74%	20%	5%	1%	0%	100%
Louth	41%	27%	20%	7%	4%	100%
Mayo	64%	22%	10%	2%	2%	100%
Meath	19%	25%	31%	14%	12%	100%
Monaghan	68%	19%	10%	2%	1%	100%
Offaly	52%	30%	13%	3%	2%	100%
Roscommon	71%	20%	7%	1%	1%	100%
Sligo	65%	15%	12%	5%	3%	100%
South Dublin	7%	17%	31%	19%	26%	100%
Tipperary	53%	28%	13%	4%	2%	100%
Waterford	45%	27%	17%	6%	5%	100%
Westmeath	46%	31%	16%	5%	3%	100%
Wexford	44%	30%	18%	5%	3%	100%
Wicklow	13%	16%	25%	19%	27%	100%
<b>All Councils</b>	<b>33%</b>	<b>22%</b>	<b>20%</b>	<b>10%</b>	<b>15%</b>	<b>100%</b>

For 65% of properties, the owner valuation band is the same as the Revenue guidance

22% returned a lower band (17% reduced by 1 band, 3% by 2 and 2% by 3 or more)

13% returned a higher band (10% increased by 1 band, 2% by 2 and 1% by 3 or more)

Therefore, 92% of owners valuations are the same or one band higher or lower than the Revenue guidance

**LPT Table 4: Expanded Distribution of Valuations Filed to Date for 2022**

The table below provides the distribution of valuation bands filed to date including properties owned by Local Authorities and Approved Housing Bodies. All properties owned by Local Authorities/Approved Housing Bodies are in band 1.

The full distribution is provided where possible. Where a Local Authority has low property numbers in the upper bands the remaining bands are grouped under the last value shown. For example, .1% of properties in Carlow are in bands 10 to 20. This is to protect taxpayer confidentiality.

Local Authority of Property	Band 1 %	Band 2 %	Band 3 %	Band 4 %	Band 5 %	Band 6 %	Band 7 %	Band 8 %	Band 9 %	Band 10 %	Band 11 %	Band 12 %	Band 13 %	Band 14 %	Band 15 %	Band 16 %	Band 17 %	Band 18 %	Band 19 %	Band 20 %
Carlow	55.3%	26.1%	13.3%	3.5%	1.0%	0.3%	0.2%	0.1%	0.0%	0.1%										
Cavan	75.2%	15.4%	7.2%	1.6%	0.3%	0.1%	0.1%	0.1%												
Clare	51.2%	26.8%	14.7%	4.5%	1.6%	0.5%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%								
Cork City	33.1%	20.6%	24.2%	11.8%	5.0%	1.9%	1.3%	0.7%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%		
Cork County	36.8%	23.1%	23.8%	8.8%	3.7%	1.2%	0.7%	0.4%	0.3%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Donegal	79.9%	12.2%	5.6%	1.5%	0.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%								
Dublin City	22.9%	13.9%	21.2%	16.2%	8.9%	4.1%	3.1%	2.1%	1.8%	1.3%	1.0%	0.6%	0.6%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.8%
Dun L/Rathdown	7.5%	2.3%	10.4%	13.6%	14.9%	13.0%	10.2%	7.7%	6.9%	3.8%	2.5%	1.4%	1.3%	0.9%	0.7%	0.4%	0.5%	0.3%	0.4%	1.5%
Fingal	13.5%	16.0%	25.1%	17.8%	10.4%	5.9%	3.5%	2.3%	1.8%	1.0%	0.6%	0.4%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.3%
Galway City	28.1%	23.9%	26.7%	10.2%	5.0%	2.5%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.0%	0.2%				
Galway County	42.6%	28.9%	18.0%	5.9%	2.4%	0.9%	0.5%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%					
Kerry	49.3%	26.9%	16.3%	4.5%	1.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%							
Kildare	23.7%	17.7%	28.8%	16.7%	7.2%	2.5%	1.4%	0.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%				
Kilkenny	42.9%	29.2%	17.7%	5.6%	2.1%	0.9%	0.6%	0.4%	0.2%	0.1%	0.0%	0.2%								
Laois	55.6%	28.4%	11.5%	2.9%	0.9%	0.3%	0.1%	0.1%	0.0%	0.1%										
Leitrim	83.0%	11.8%	4.2%	0.6%	0.2%	0.1%														
Limerick	49.4%	25.8%	15.6%	5.3%	2.1%	0.7%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%					
Longford	77.7%	17.0%	4.1%	0.8%	0.2%	0.1%														
Louth	47.9%	24.1%	17.9%	6.3%	2.3%	0.6%	0.4%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%							
Mayo	65.3%	21.4%	9.5%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%								
Meath	24.2%	22.9%	29.0%	12.8%	6.4%	2.1%	1.2%	0.5%	0.3%	0.2%	0.1%	0.0%	0.0%	0.0%	0.1%					
Monaghan	70.6%	17.4%	9.3%	2.0%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	61.3%	24.2%	10.3%	2.6%	0.8%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%									
Roscommon	73.2%	18.4%	6.1%	1.4%	0.4%	0.2%	0.1%	0.0%	0.1%											
Sligo	67.2%	14.6%	11.1%	4.6%	1.4%	0.6%	0.2%	0.1%	0.1%	0.1%										
South Dublin	9.9%	16.5%	29.6%	18.7%	10.1%	7.0%	4.2%	1.7%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tipperary	61.4%	22.7%	11.0%	3.1%	1.0%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%								
Waterford	52.3%	23.3%	14.7%	5.2%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.0%	0.1%							
Westmeath	49.4%	28.9%	14.5%	4.7%	1.4%	0.5%	0.3%	0.1%	0.1%	0.0%	0.1%									
Wexford	49.2%	27.3%	16.4%	4.5%	1.5%	0.4%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%							
Wicklow	22.0%	14.1%	22.8%	16.7%	9.8%	5.4%	3.3%	1.7%	1.3%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
<b>All Councils</b>	<b>39.4%</b>	<b>19.5%</b>	<b>18.1%</b>	<b>9.3%</b>	<b>4.9%</b>	<b>2.5%</b>	<b>1.7%</b>	<b>1.1%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.2%</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.