

Local Property Tax (LPT)

Preliminary Statistics

(as at 28 October 2021)

These statistics are provisional and will be revised

Local Property Tax (LPT)

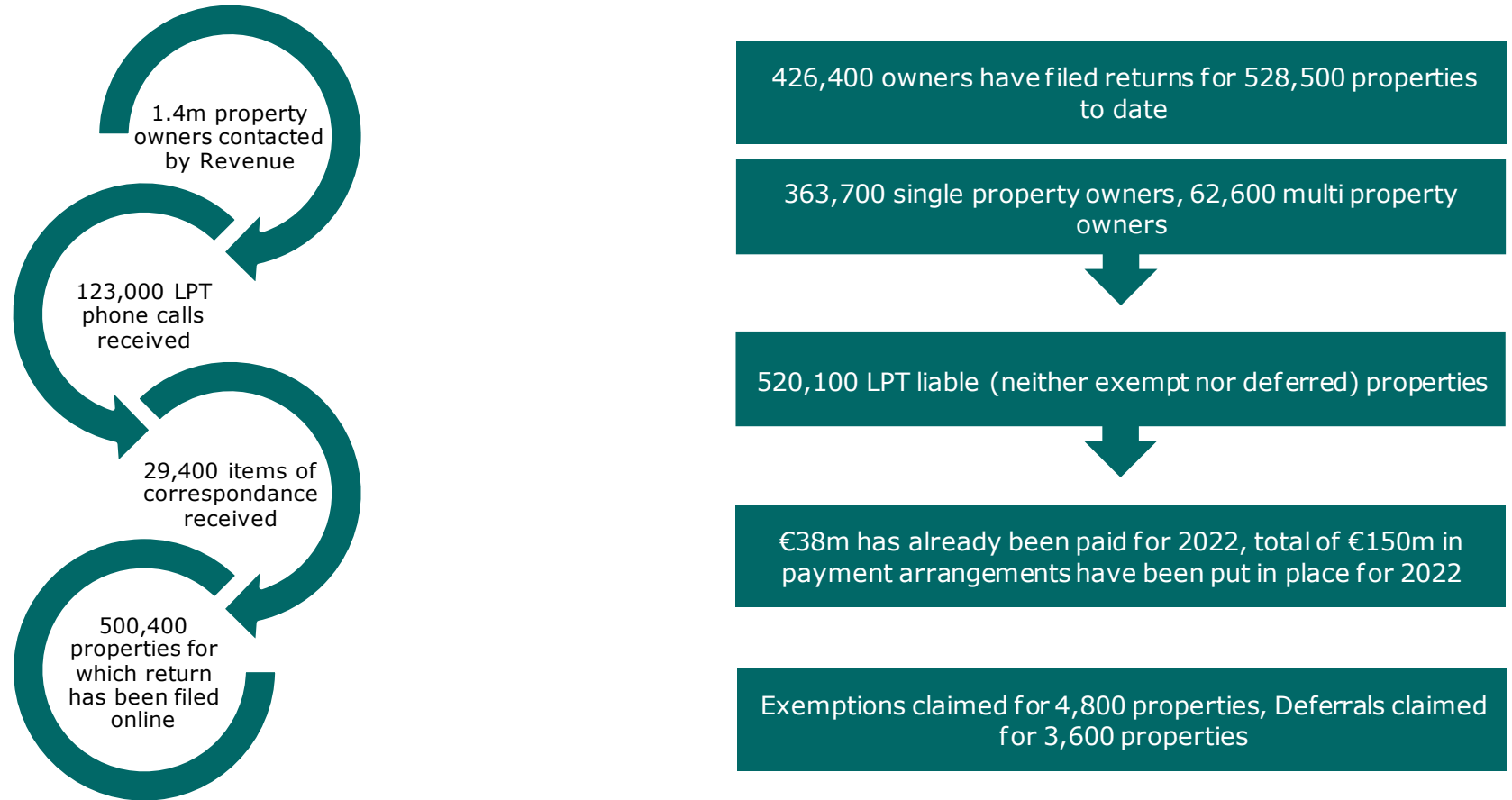
The Finance (Local Property Tax) (Amendment) Act 2021 introduces a new structure for LPT from 2022 onwards. LPT for the years 2022 to 2025 will be based on property values on 1 November 2021. Residential properties are valued for LPT purposes, by their owners under self-assessment, into 20 valuation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

The tables on following pages present initial statistics on a number of aspects of LPT based on returns filed 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	31.1%	Carlow	1.1%	Annual or Monthly Direct Debit	53.7%
€200,001-€262,500	21.3%	Cavan	1.4%	Credit or Debit Card	25.7%
€262,501-€350,000	20.5%	Clare	2.9%	Deduction at Source	12.3%
€350,001-€437,500	10.9%	Cork City	4.4%	Service Provider	7.3%
€437,501-€525,000	5.9%	Cork County	7.4%	Cheque or Cash	0.91%
€525,501-€612,500	3.2%	Donegal	3.6%	All Payment Methods	100%
€612,501-€700,000	2.2%	Dublin City	11.5%	Number of Properties	528,500
€700,001-€787,500	1.4%	Dun L/Rathdown	5.6%		
€787,501-€875,000	1.1%	Fingal	6.0%		
€875,001-€962,500	0.2%	Galway City	1.8%		
€962,501-€1,050,000	0.7%	Galway County	3.6%		
€1,050,001-€1,137,500	0.4%	Kerry	3.7%		
€1,137,501-€1,225,000	0.3%	Kildare	4.3%		
€1,225,001-€1,312,500	0.2%	Kilkenny	1.7%		
€1,312,501-€1,400,000	0.2%	Laois	1.4%		
€1,400,001-€1,487,500	0.1%	Leitrim	0.8%		
€1,487,501-€1,575,000	0.1%	Limerick	4.2%		
€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	0.1%	Mayo	3.2%		
All Bands	100%	Meath	3.5%		
Number of Properties	528,500	Monaghan	1.0%		
		Offaly	1.3%		
		Roscommon	1.4%		
		Sligo	1.6%		
		South Dublin	5.2%		
		Tipperary	3.3%		
		Waterford	2.7%		
		Westmeath	1.7%		
		Wexford	3.6%		
		Wicklow	2.9%		
		All Councils	100%		
		Number of Properties	528,500		

Number of Properties Owned	
1	85.3%
2	10.2%
3-5	3.7%
6-10	0.6%
Over 10	0.2%
All Ranges	100%
Number of Owners	426,400

Further Information

Information on the operation of LPT is available on 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. Media queries should be directed to revpress@revenue.ie in the first instance.