

Property Tax Statistics

Local Property Tax 2024 (Provisional Annual Results)
& Vacant Homes Tax 2025

(February 2025)

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 one of 20 valuation bands.

For properties where a return has previously been made, the same valuation continues for 2024 and the owner must put payment arrangements in place unless the payment arrangement rolls over. Newly liable properties must base their submission on the market value of their property as if it was eligible on 1 November 2021.¹

Throughout this report, newly liable properties refer to properties that have been completed or became suitable for use as a dwelling between 2 November 2022 and 1 November 2023, and are submitting their first LPT return for LPT year 2024.

Returns and/or payments are filed and up to date in respect of 1,996,598 properties

**97%
Return
Compliance**

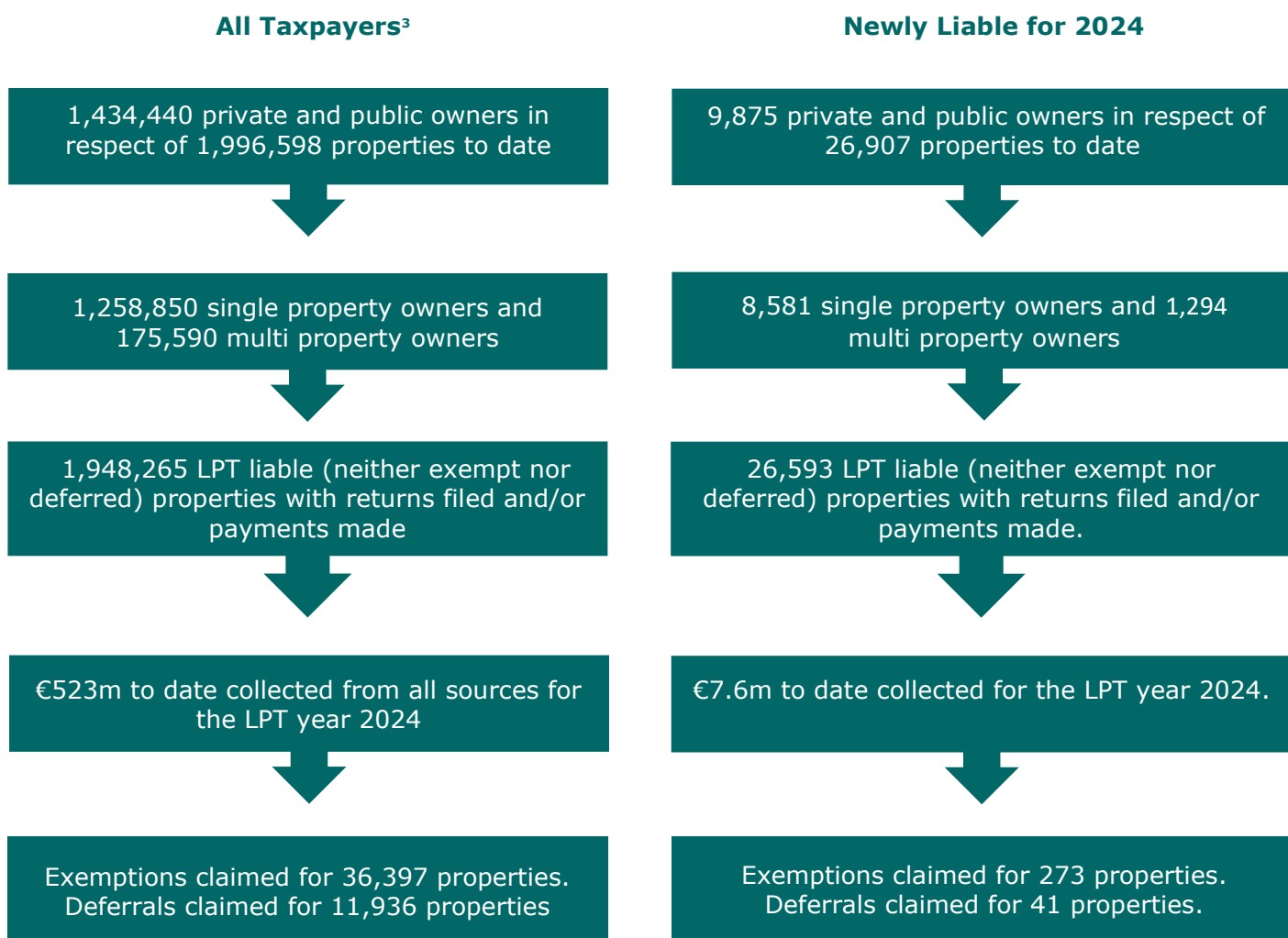
Filing arrangements have been finalised in respect of 199,718 Local Authority and Approved Housing Body properties and are included in the figure shown.

**95.72%
Payment
Compliance**

Payment arrangements are in place for 8,831 properties where returns are not yet filed and are included in the figure shown.

¹ Revenue has published discount factors which these taxpayers can use to estimate the value of their property on the valuation date of 1 November 2021.

LPT Table 1: Revenue’s Engagement with Property Owners and Collections² for 2024



² The monetary figures in Table 1 refer to tax collected while the monetary figures in Table 2 refer to the tax liability. The collection figure at a point in time is dependent on the payment method chosen e.g., annual direct debit, Deduction at Source (DAS). €60.6 million from Deduction at Source (DAS) is included in the €523m All Taxpayer collection figure for LPT year 2024. However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €7.6m Newly Liable collection figure.

³ 1,434,440 private and public owners refer to those who filed returns and/or those who made payments but filed no returns. This number is also inclusive of Local Authorities (LA) and Approved Housing Bodies (AHB). Revenue updated its methodology in Q4 2024, which resulted in an increase in the number of Exemptions claimed relative to older statistical reports.

LPT Table 2: Analysis of Returns and /or Payments Filed to Date

Properties	All	Newly Liabile for 2024	LA/AHB ⁴
Carlow	1.2%	0.6%	1.4%
Cavan	1.6%	0.5%	1.3%
Clare	2.7%	0.8%	1.9%
Cork City	4.4%	4.6%	6.8%
Cork County	7.1%	5.9%	5.5%
Donegal	3.7%	1.1%	3.1%
Dublin City	12.2%	11.0%	18.2%
Dún L/Rathdown	4.7%	10.3%	3.2%
Fingal	5.7%	8.0%	4.8%
Galway City	1.7%	2.0%	1.7%
Galway County	3.7%	2.3%	1.8%
Kerry	3.6%	1.6%	2.9%
Kildare	4.4%	10.6%	4.2%
Kilkenny	1.9%	1.1%	1.9%
Laois	1.6%	2.0%	1.9%
Leitrim	0.8%	0.2%	0.6%
Limerick	4.0%	2.2%	3.6%
Longford	0.9%	0.3%	1.3%
Louth	2.6%	2.3%	3.3%
Mayo	3.0%	1.0%	1.6%
Meath	3.8%	5.4%	3.0%
Monaghan	1.2%	0.6%	1.1%
Offaly	1.4%	0.8%	1.4%
Roscommon	1.4%	0.4%	0.8%
Sligo	1.6%	0.7%	1.4%
South Dublin	5.3%	10.7%	6.6%
Tipperary	3.3%	1.2%	3.4%
Waterford	2.6%	2.0%	3.5%
Westmeath	1.8%	1.1%	1.3%
Wexford	3.3%	2.5%	3.2%
Wicklow	2.9%	5.6%	3.3%
All Local Authorities	100%	100%	100.0%
Number of Properties	1,996,598	26,907	199,718

Liability to-date for LPT year 2024 ⁵	All (€m)	Newly Liabile for 2024 (€m)
Carlow	4	0.03
Cavan	5	0.02
Clare	11	0.06
Cork City	25	0.28
Cork County	37	0.55
Donegal	11	0.08
Dublin City	85	1.22
Dún L/Rathdown	53	1.04
Fingal	42	0.79
Galway City	9	0.17
Galway County	16	0.15
Kerry	15	0.09
Kildare	29	1.04
Kilkenny	9	0.10
Laois	6	0.12
Leitrim	2	0.01
Limerick	18	0.18
Longford	3	0.01
Louth	11	0.16
Mayo	10	0.06
Meath	21	0.40
Monaghan	4	0.03
Offaly	6	0.06
Roscommon	5	0.02
Sligo	6	0.04
South Dublin	30	0.91
Tipperary	12	0.05
Waterford	11	0.16
Westmeath	7	0.07
Wexford	15	0.18
Wicklow	22	0.47
All Local Authorities	537	8.57

⁴ This is All LA/AHB Properties i.e. includes Newly Liabile LA/AHB for 2024.

⁵ €537 million is the LPT liability, with €523 million (recorded in Table 1) collected to date.

LPT Table 3: Analysis of Returns and /or Payments Filed to Date cont.

Payment Method	All	Newly Liabile for 2024
Annual or Monthly Direct Debit	42.9%	67.1%
Credit or Debit Card	30.7%	27.4%
Deduction at Source	13.5%	4.9%
Service Provider	11.0%	0.5%
Cheque or Cash	1.9%	0.1%
All Payment Methods	100%	100%
Number of Properties	1,948,265	26,593

Exemptions Claimed to date	All	Newly Liabile for 2024
Charitable recreational activities	0.6%	
Charity/Public Body owned for special needs	74.6%	*
Defective concrete blocks grant scheme	2.5%	
Fully subject to commercial rates	4.1%	*
Long term illness	6.6%	
Pyrite damaged	3.8%	
Registered nursing home	0.7%	
Residence of a severely incapacitated individual	6.8%	*
North-South implementation bodies	0.1%	
All Exemptions Claimed	100%	100%
Number of Properties	36,397	273

Property Ownership (Number of Properties in range)	All	Newly Liabile for 2024
1	63.0%	31.9%
2	12.1%	2.5%
3-5	7.2%	1.6%
6-10	2.4%	1.5%
Over 10	15.3%	62.5%
All Ranges	100%	100%
Number of Properties	1,996,598	26,907

Deferrals	All	€m	Newly Liabile for 2024	€m
Deceased liable person	6.4%	0.2	*	0
Financial hardship	0.2%	<0.1		
Gross income**	82.2%	2.4	*	0
Insolvent liable person	3.2%	0.1		
Mortgage**	8%	0.2	53.7%	0
All Deferrals Claimed	100%	2.9	100%	<0.1
Number of Properties	11,936		41	

**Includes partial and full deferrals.

Deferral and exemption categories are explained on the Revenue website.

*Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

*Includes Mandatory deduction at source.

LPT Table 4: Expanded Distribution of Valuations to Date for 2024

The table below provides the distribution of valuation bands 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 9 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	55.4%	25.9%	13.4%	3.5%	1.0%	0.3%	0.2%	0.1%	0.1%											
Cavan	75.5%	14.8%	7.3%	1.7%	0.4%	0.1%	0.1%	0.1%												
Clare	51.8%	26.3%	14.5%	4.6%	1.6%	0.6%	0.2%	0.1%	0.1%	0.1%										
Cork City	34.3%	20.2%	23.6%	11.7%	4.9%	1.8%	1.3%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Cork County	37.4%	22.6%	23.9%	9.1%	3.8%	1.3%	0.8%	0.4%	0.3%	0.1%	0.1%	0.3%								
Donegal	80.2%	11.8%	5.6%	1.6%	0.4%	0.2%	0.1%	0.1%												
Dublin City	24.2%	13.7%	20.7%	16.0%	8.9%	4.1%	3.1%	2.0%	1.7%	1.2%	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.8%
Dún L/Rathdown	8.1%	2.5%	10.3%	14.4%	15.1%	12.8%	9.9%	7.4%	6.5%	3.6%	2.4%	1.4%	1.2%	0.9%	0.7%	0.3%	0.5%	0.3%	0.4%	1.4%
Fingal	14.6%	15.7%	24.7%	17.7%	10.6%	5.8%	3.4%	2.2%	1.7%	1.0%	0.6%	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.3%
Galway City	28.5%	23.3%	26.2%	10.7%	5.1%	2.5%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Galway County	43.1%	28.2%	18.0%	6.0%	2.5%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.8%	26.4%	16.1%	4.6%	1.9%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%									
Kildare	24.4%	16.9%	28.1%	17.1%	7.6%	2.5%	1.4%	0.8%	0.4%	0.2%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	44.3%	28.3%	17.2%	5.6%	2.1%	0.9%	0.6%	0.4%	0.2%	0.1%	0.1%	0.2%								
Laois	55.7%	27.8%	11.8%	3.1%	0.9%	0.4%	0.1%	0.1%	0.1%											
Leitrim	83.4%	11.4%	4.2%	0.7%	0.3%	0.1%														
Limerick	50.2%	25.0%	15.6%	5.2%	2.1%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%								
Longford	77.5%	17.0%	4.2%	0.9%	0.2%	0.2%														
Louth	48.2%	23.6%	18.0%	6.4%	2.3%	0.7%	0.4%	0.2%	0.1%	0.2%										
Mayo	65.5%	21.1%	9.5%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.1%										
Meath	24.9%	22.4%	28.7%	13.0%	6.3%	2.1%	1.1%	0.5%	0.3%	0.2%	0.1%	0.1%	0.2%							
Monaghan	71.1%	16.7%	9.4%	2.1%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	56.1%	26.9%	12.1%	3.1%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Roscommon	72.1%	19.2%	6.4%	1.4%	0.4%	0.2%	0.1%	0.1%												
Sligo	68.8%	13.6%	10.8%	4.4%	1.4%	0.5%	0.2%	0.2%	0.1%	0.1%										
South Dublin	18.9%	14.5%	26.3%	17.9%	9.4%	5.9%	3.6%	1.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%					
Tipperary	58.4%	24.3%	12.0%	3.4%	1.1%	0.4%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.8%	22.7%	14.8%	5.2%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	49.4%	28.5%	14.6%	4.8%	1.6%	0.5%	0.3%	0.1%	0.1%	0.1%										
Wexford	49.2%	26.9%	16.5%	4.6%	1.6%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%									
Wicklow	23.3%	13.7%	22.1%	16.4%	10.0%	5.4%	3.3%	1.7%	1.3%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.4%				
All	40.0%	19.3%	18.2%	9.5%	5.0%	2.5%	1.7%	1.0%	0.8%	0.5%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%

LPT Table 5: Analysis of Newly Liable Properties in LPT year 2024

The tables below provide an analysis of properties that are newly liable in 2024 where a return has been filed or payment has been made. The full distribution is provided where possible. Where a Local Authority has low property numbers in the upper bands, the affected bands are grouped under the first or last value shown. For example, 45% of properties in Carlow are in bands 3 to 20 and 100% of properties in Leitrim are in bands 1 to 20. This is to protect taxpayer confidentiality.

Valuation Band	All	LA/AHB-owned	Non-LA/AHB
1: €0-€200,000	29.2%	100.0%	6.5%
2: €200,001-€262,500	6.9%	0.0%	9.2%
3: €262,501-€350,000	20.4%	0.0%	27.3%
4: €350,001-€437,500	23.3%	0.0%	31.2%
5: €437,501-€525,000	11.6%	0.0%	15.5%
6: €525,501-€612,500	4.5%	0.0%	6.0%
7: €612,501-€700,000	1.6%	0.0%	2.1%
8: €700,001-€787,500	0.8%	0.0%	1.1%
9: €787,501-€875,000	0.6%	0.0%	0.8%
10: €875,001-€962,500	0.3%	0.0%	0.3%
11: €962,501-€1,050,000	0.2%	0.0%	0.3%
12: €1,050,001-€1,137,500	0.1%	0.0%	0.1%
13: €1,137,501-€1,225,000	<0.1%	0.0%	<0.1%
14: €1,225,001-€1,312,500	0.2%	0.0%	0.2%
15: €1,312,501-€1,400,000	<0.1%	0.0%	<0.1%
16: €1,400,001-€1,487,500	<0.1%	0.0%	0.1%
17: €1,487,501-€1,575,000	<0.1%	0.0%	0.0%
18: €1,575,001-€1,662,500	0.1%	0.0%	0.1%
19: €1,662,501-€1,750,000	<0.1%	0.0%	0.1%
20: Over €1.75 million	0.2%	0.0%	0.2%
All Bands	100%	100%	100%
Number of Properties	26,907	6,583	20,324

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	39%	16%	45%	*	*	100%
Cavan	72%	28%	*	*	*	100%
Clare	48%	14%	21%	8%	10%	100%
Cork City	65%	2%	13%	12%	8%	100%
Cork County	26%	5%	31%	22%	16%	100%
Donegal	41%	24%	20%	7%	8%	100%
Dublin City	17%	5%	10%	28%	40%	100%
Dun L/Rathdown	11%	10%	10%	34%	35%	100%
Fingal	21%	8%	18%	18%	35%	100%
Galway City	35%	6%	14%	29%	16%	100%
Galway County	45%	9%	23%	14%	9%	100%
Kerry	66%	11%	13%	5%	6%	100%
Kildare	21%	3%	27%	27%	21%	100%
Kilkenny	27%	7%	35%	16%	16%	100%
Laois	53%	12%	25%	8%	2%	100%
Leitrim	100%	*	*	*	*	100%
Limerick	32%	7%	35%	13%	12%	100%
Longford	100%	*	*	*	*	100%
Louth	29%	13%	39%	13%	5%	100%
Mayo	50%	13%	19%	10%	8%	100%
Meath	33%	7%	27%	24%	9%	100%
Monaghan	60%	11%	29%	*	*	100%
Offaly	39%	9%	35%	17%	*	100%
Roscommon	52%	27%	21%	*	*	100%
Sligo	68%	9%	15%	7%	*	100%
South Dublin	9%	3%	22%	48%	18%	100%
Tipperary	74%	5%	14%	7%	*	100%
Waterford	35%	8%	37%	13%	8%	100%
Westmeath	40%	5%	23%	23%	9%	100%
Wexford	40%	16%	31%	9%	4%	100%
Wicklow	46%	2%	9%	17%	26%	100%
All Local Authorities	29%	7%	20%	23%	20%	100%

Further Information

Information on the operation of LPT and VHT 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](#).

Statistical updates on Property Taxes are available [here](#).

The statistics in this release are based on analysis of returns filed, payments, and other related information as of February 2025. Please note that rounding may affect figures displayed.

Information in respect of vacant property information included in 2022 LPT returns is available [here](#).

A technical paper describing Revenue's analysis of property valuations for LPT 2022-2025 is available [here](#).

Queries of a statistical nature in relation to Property Taxes can be sent to statistics@revenue.ie. Media queries should be directed to revpress@revenue.ie in the first instance.