

# Property Tax Statistics

Local Property Tax 2023 (Final Annual Results)

(July 2024)

# Local Property Tax (LPT)

## 2023 Local Property Tax (LPT) Statistics<sup>1</sup>

Returns and/or payments are filed and up to date in respect of 1,981,814 properties

**96%  
Return  
Compliance**

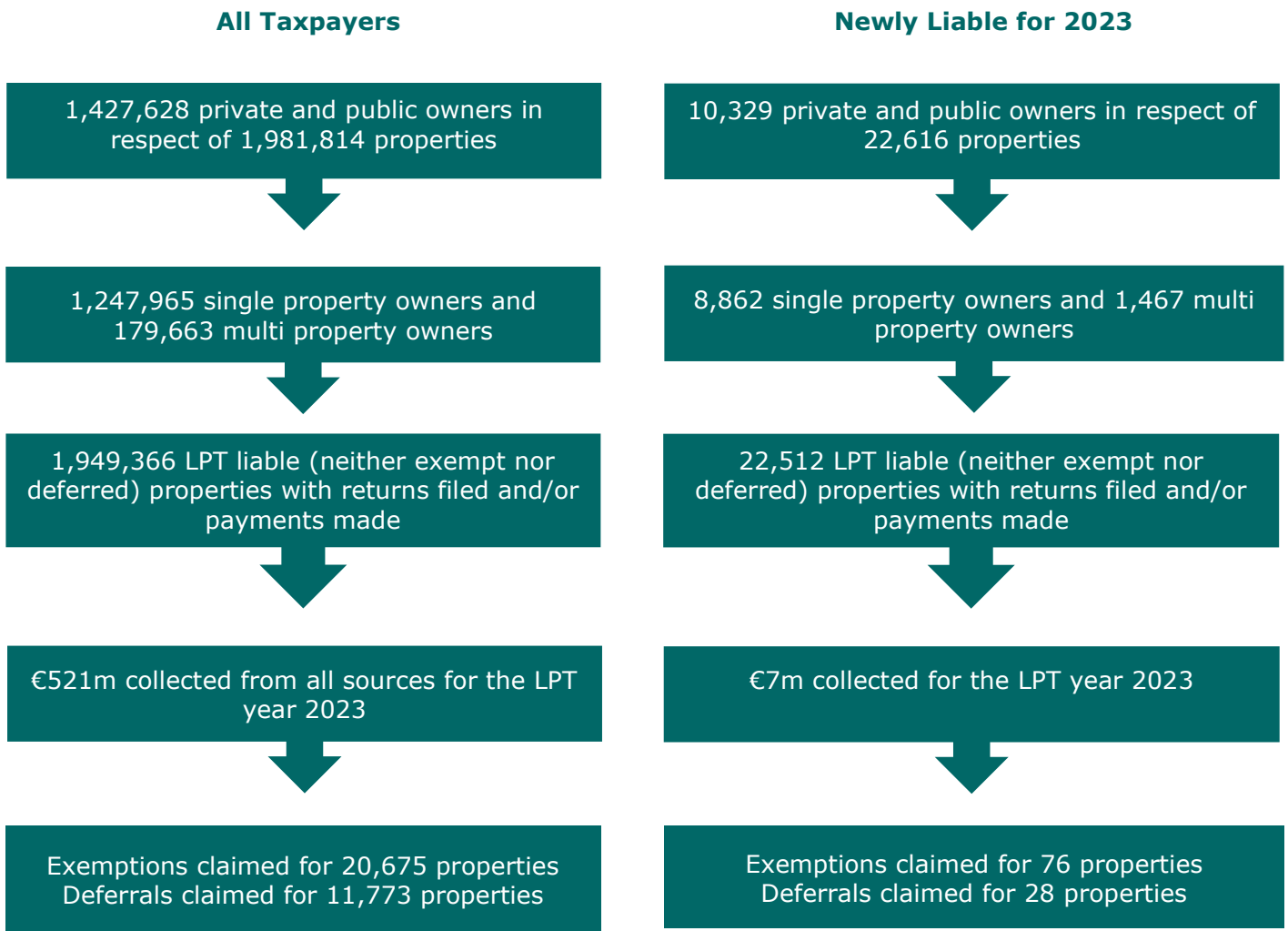
Filing arrangements have been finalised in respect of 180,017 Local Authority and Approved Housing Body properties and are included in the figure shown.

**97%  
Payment  
Compliance**

Payment arrangements are in place for 38,496 properties where returns are not yet filed and are included in the figure shown.

<sup>1</sup> The statistics in this release are based on analysis of returns filed, payments, and other related information as of July 2024.  
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**LPT Table 1: Revenue’s Engagement with Property Owners and Collections<sup>2</sup> for 2023**



<sup>2</sup> €66 million from DAS is included in the €521m All Taxpayer collection figure for LPT year 2023. However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €7m Newly Liable collection figure.

LPT Table 2: Analysis of Returns and /or Payments Filed (1)

| Properties                   | All              | Newly Liabile for 2023 | LA/AHB <sup>3</sup> |
|------------------------------|------------------|------------------------|---------------------|
| Carlow                       | 1.2%             | 0.9%                   | 1.5%                |
| Cavan                        | 1.6%             | 0.6%                   | 1.4%                |
| Clare                        | 2.7%             | 2.1%                   | 1.9%                |
| Cork City                    | 4.4%             | 4.3%                   | 6.9%                |
| Cork County                  | 7.1%             | 6.6%                   | 5.6%                |
| Donegal                      | 3.8%             | 1.2%                   | 3.1%                |
| Dublin City                  | 12.2%            | 13.1%                  | 18.2%               |
| Dún L/Rathdown               | 4.6%             | 11.0%                  | 3.2%                |
| Fingal                       | 5.7%             | 10.2%                  | 4.7%                |
| Galway City                  | 1.7%             | 0.5%                   | 1.7%                |
| Galway County                | 3.7%             | 1.7%                   | 1.8%                |
| Kerry                        | 3.6%             | 1.7%                   | 3.0%                |
| Kildare                      | 4.3%             | 9.3%                   | 3.9%                |
| Kilkenny                     | 1.9%             | 1.0%                   | 1.8%                |
| Laois                        | 1.6%             | 1.2%                   | 1.8%                |
| Leitrim                      | 0.8%             | 0.1%                   | 0.6%                |
| Limerick                     | 4.0%             | 2.8%                   | 3.6%                |
| Longford                     | 0.9%             | 0.3%                   | 1.4%                |
| Louth                        | 2.6%             | 3.2%                   | 3.2%                |
| Mayo                         | 3.1%             | 1.2%                   | 1.5%                |
| Meath                        | 3.7%             | 6.1%                   | 2.9%                |
| Monaghan                     | 1.2%             | 0.9%                   | 1.2%                |
| Offaly                       | 1.5%             | 1.2%                   | 1.4%                |
| Roscommon                    | 1.4%             | 0.6%                   | 0.9%                |
| Sligo                        | 1.6%             | 0.7%                   | 1.4%                |
| South Dublin                 | 5.2%             | 5.7%                   | 6.8%                |
| Tipperary                    | 3.3%             | 1.0%                   | 3.4%                |
| Waterford                    | 2.6%             | 2.0%                   | 3.5%                |
| Westmeath                    | 1.8%             | 1.0%                   | 1.3%                |
| Wexford                      | 3.4%             | 3.0%                   | 3.4%                |
| Wicklow                      | 2.9%             | 4.8%                   | 3.1%                |
| <b>All Local Authorities</b> | <b>100%</b>      | <b>100%</b>            | <b>100%</b>         |
| <b>Number of Properties</b>  | <b>1,981,814</b> | <b>22,616</b>          | <b>180,017</b>      |

| Liability for LPT year <sup>4</sup> | All (€m)   | Newly Liabile for 2023 (€m) |
|-------------------------------------|------------|-----------------------------|
| Carlow                              | 4          | 0.04                        |
| Cavan                               | 5          | 0.02                        |
| Clare                               | 11         | 0.10                        |
| Cork City                           | 25         | 0.40                        |
| Cork County                         | 36         | 0.43                        |
| Donegal                             | 11         | 0.06                        |
| Dublin City                         | 84         | 1.09                        |
| Dún L/Rathdown                      | 52         | 1.06                        |
| Fingal                              | 41         | 0.76                        |
| Galway City                         | 9          | 0.04                        |
| Galway County                       | 16         | 0.12                        |
| Kerry                               | 15         | 0.07                        |
| Kildare                             | 28         | 0.75                        |
| Kilkenny                            | 9          | 0.06                        |
| Laois                               | 6          | 0.07                        |
| Leitrim                             | 2          | 0.01                        |
| Limerick                            | 18         | 0.14                        |
| Longford                            | 3          | 0.02                        |
| Louth                               | 10         | 0.15                        |
| Mayo                                | 10         | 0.07                        |
| Meath                               | 21         | 0.40                        |
| Monaghan                            | 4          | 0.04                        |
| Offaly                              | 6          | 0.07                        |
| Roscommon                           | 4          | 0.02                        |
| Sligo                               | 6          | 0.04                        |
| South Dublin                        | 30         | 0.40                        |
| Tipperary                           | 12         | 0.04                        |
| Waterford                           | 11         | 0.11                        |
| Westmeath                           | 7          | 0.05                        |
| Wexford                             | 14         | 0.16                        |
| Wicklow                             | 21         | 0.42                        |
| <b>All Local Authorities</b>        | <b>531</b> | <b>7.18</b>                 |

<sup>3</sup> This is All LA/AHB Properties i.e. includes Newly Liabile for 2023.

<sup>4</sup> The monetary figures in Table 1 refer to tax collected while the monetary figures in Table 2 refer to the tax liability.

**LPT Table 3: Analysis of Returns and /or Payments Filed (2)**

| Payment Method <sup>5</sup>    | All              | Newly Liable for 2023 |
|--------------------------------|------------------|-----------------------|
| Annual or Monthly Direct Debit | 43.2%            | 59.8%                 |
| Credit or Debit Card           | 30.6%            | 33.1%                 |
| Deduction at Source            | 14.5%            | 6.5%                  |
| Service Provider               | 9.9%             | *                     |
| Cheque or Cash                 | 1.7%             | *                     |
| <b>All Payment Methods</b>     | <b>100%</b>      | <b>100%</b>           |
| <b>Number of Properties</b>    | <b>1,949,366</b> | <b>22,512</b>         |

| Exemptions Claimed                               | All           | Newly Liable for 2023 |
|--------------------------------------------------|---------------|-----------------------|
| Charitable recreational activities               | 1.2%          |                       |
| Charity/Public Body owned for special needs      | 52.0%         | 72%                   |
| Defective concrete blocks grant scheme           | 2.9%          |                       |
| Fully subject to commercial rates                | 7.2%          | *                     |
| Long term illness                                | 17.1%         | *                     |
| Pyrite damaged                                   | 6.6%          |                       |
| Registered nursing home                          | 1.3%          |                       |
| Residence of a severely incapacitated individual | 11.7%         | *                     |
| North-South implementation bodies                | 0.2%          | *                     |
| <b>All Exemptions Claimed</b>                    | <b>100%</b>   | <b>100%</b>           |
| <b>Number of Properties</b>                      | <b>20,675</b> | <b>76</b>             |

| Property Ownership (Number of Properties in range) | All              | Newly Liable for 2023 |
|----------------------------------------------------|------------------|-----------------------|
| 1                                                  | 63.2%            | 39.3%                 |
| 2                                                  | 12.4%            | 3.3%                  |
| 3                                                  | 4.1%             | 1.1%                  |
| 4                                                  | 2.1%             | 0.6%                  |
| 5-9                                                | 3.4%             | 2.0%                  |
| 10-19                                              | 1.5%             | 1.9%                  |
| 20-49                                              | 1.1%             | 2.7%                  |
| 50-99                                              | 0.7%             | 2.2%                  |
| 100+                                               | 2.4%             | 25.1%                 |
| <b>Number of Properties</b>                        | <b>1,981,814</b> | <b>22,616</b>         |

| Deferrals                    | All           | €m         | Newly Liable for 2023 | €m          |
|------------------------------|---------------|------------|-----------------------|-------------|
| Deceased liable person       | 7.0%          | 0.2        | 0.0%                  | 0.00        |
| Financial hardship           | 0.3%          | 0.0        | 0.0%                  | 0.00        |
| Gross income**               | 81.8%         | 2.1        | 53.6%                 | 0.00        |
| Insolvent liable person      | 3.8%          | 0.1        | 0.0%                  | 0.00        |
| Mortgage**                   | 7.1%          | 0.2        | 46.4%                 | 0.00        |
| <b>All Deferrals Claimed</b> | <b>100%</b>   | <b>2.6</b> | <b>100%</b>           | <b>0.01</b> |
| <b>Number of Properties</b>  | <b>11,773</b> |            | <b>28</b>             |             |

\*\*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.

<sup>5</sup> The total number of properties for this part of the table excludes deferrals and exemptions.

LPT Table 4: Analysis of Returns and /or Payments Filed (3)

| Valuation Band              | Single Ownership Properties | LA/AHB Ownership Properties | Private Multiple Ownership Properties | Local Authority of Property  | Deferrals     | Exemptions    |
|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|------------------------------|---------------|---------------|
| 1: €0-€200,000              | 31.3%                       | 100%                        | 39.0%                                 | Carlow                       | 1.2%          | 1.3%          |
| 2: €200,001-€262,500        | 23.0%                       | 0%                          | 18.7%                                 | Cavan                        | 1.6%          | 1.0%          |
| 3: €262,501-€350,000        | 21.6%                       | 0%                          | 17.0%                                 | Clare                        | 2.5%          | 2.3%          |
| 4: €350,001-€437,500        | 10.7%                       | 0%                          | 9.6%                                  | Cork City                    | 4.2%          | 4.4%          |
| 5: €437,501-€525,000        | 5.4%                        | 0%                          | 5.5%                                  | Cork County                  | 6.1%          | 5.9%          |
| 6: €525,501-€612,500        | 2.7%                        | 0%                          | 2.8%                                  | Donegal                      | 2.9%          | 4.9%          |
| 7: €612,501-€700,000        | 1.8%                        | 0%                          | 2.0%                                  | Dublin City                  | 13.8%         | 18.0%         |
| 8: €700,001-€787,500        | 1.1%                        | 0%                          | 1.3%                                  | Dun L/Rathdown               | 5.0%          | 3.8%          |
| 9: €787,501-€875,000        | 0.8%                        | 0%                          | 1.1%                                  | Fingal                       | 6.2%          | 6.6%          |
| 10: €875,001-€962,500       | 0.5%                        | 0%                          | 0.7%                                  | Galway City                  | 1.2%          | 1.1%          |
| 11: €962,501-€1,050,000     | 0.3%                        | 0%                          | 0.5%                                  | Galway County                | 3.1%          | 2.8%          |
| 12: €1,050,001-€1,137,500   | 0.2%                        | 0%                          | 0.3%                                  | Kerry                        | 2.5%          | 2.6%          |
| 13: €1,137,501-€1,225,000   | 0.2%                        | 0%                          | 0.3%                                  | Kildare                      | 4.5%          | 3.2%          |
| 14: €1,225,001-€1,312,500   | 0.1%                        | 0%                          | 0.2%                                  | Kilkenny                     | 1.7%          | 3.5%          |
| 15: €1,312,501-€1,400,000   | 0.1%                        | 0%                          | 0.2%                                  | Laois                        | 1.6%          | 1.1%          |
| 16: €1,400,001-€1,487,500   | 0.0%                        | 0%                          | 0.1%                                  | Leitrim                      | 0.7%          | 0.7%          |
| 17: €1,487,501-€1,575,000   | 0.1%                        | 0%                          | 0.1%                                  | Limerick                     | 4.1%          | 5.6%          |
| 18: €1,575,001-€1,662,500   | 0.0%                        | 0%                          | 0.1%                                  | Longford                     | 0.9%          | 0.7%          |
| 19: €1,662,501-€1,750,000   | 0.0%                        | 0%                          | 0.1%                                  | Louth                        | 3.5%          | 1.7%          |
| 20: Over €1.75 million      | 0.1%                        | 0%                          | 0.4%                                  | Mayo                         | 2.4%          | 4.2%          |
| <b>All Bands</b>            | <b>100%</b>                 | <b>100%</b>                 | <b>100%</b>                           | Meath                        | 4.4%          | 3.6%          |
| <b>Number of Properties</b> | <b>1,247,965</b>            | <b>180,017</b>              | <b>549,282</b>                        | Monaghan                     | 1.2%          | 1.0%          |
|                             |                             |                             |                                       | Offaly                       | 1.4%          | 1.2%          |
|                             |                             |                             |                                       | Roscommon                    | 1.1%          | 1.0%          |
|                             |                             |                             |                                       | Sligo                        | 1.4%          | 1.6%          |
|                             |                             |                             |                                       | South Dublin                 | 7.0%          | 3.4%          |
|                             |                             |                             |                                       | Tipperary                    | 2.7%          | 4.2%          |
|                             |                             |                             |                                       | Waterford                    | 2.7%          | 3.4%          |
|                             |                             |                             |                                       | Westmeath                    | 1.7%          | 1.1%          |
|                             |                             |                             |                                       | Wexford                      | 3.6%          | 2.1%          |
|                             |                             |                             |                                       | Wicklow                      | 3.3%          | 2.1%          |
|                             |                             |                             |                                       | <b>All Local Authorities</b> | <b>100%</b>   | <b>100%</b>   |
|                             |                             |                             |                                       | <b>Number of Properties</b>  | <b>11,773</b> | <b>20,675</b> |

**LPT Table 5: Expanded Distribution of Valuations for 2023**

The table below provides the distribution of valuation bands 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                      | 54.9%        | 26.5%        | 13.3%        | 3.5%         | 1.0%         | 0.3%        | 0.2%        | 0.1%        | 0.1%        |            |            |            |            |            |            |            |            |            |            |            |
| Cavan                       | 75.8%        | 14.7%        | 7.3%         | 1.7%         | 0.3%         | 0.1%        | 0.1%        | 0.1%        |             |            |            |            |            |            |            |            |            |            |            |            |
| Clare                       | 51.5%        | 26.6%        | 14.7%        | 4.5%         | 1.6%         | 0.5%        | 0.2%        | 0.1%        | 0.1%        | 0.1%       |            |            |            |            |            |            |            |            |            |            |
| Cork City                   | 33.2%        | 20.8%        | 24.1%        | 11.7%        | 4.9%         | 1.8%        | 1.3%        | 0.7%        | 0.5%        | 0.3%       | 0.2%       | 0.1%       | 0.1%       | 0.1%       | 0.1%       |            |            |            |            |            |
| Cork County                 | 37.1%        | 23.0%        | 24.1%        | 9.0%         | 3.7%         | 1.2%        | 0.8%        | 0.4%        | 0.3%        | 0.1%       | 0.1%       | 0.3%       |            |            |            |            |            |            |            |            |
| Donegal                     | 80.5%        | 11.6%        | 5.6%         | 1.6%         | 0.4%         | 0.1%        | 0.1%        | 0.2%        |             |            |            |            |            |            |            |            |            |            |            |            |
| Dublin City                 | 23.3%        | 14.2%        | 21.2%        | 16.1%        | 8.9%         | 4.0%        | 3.1%        | 2.0%        | 1.7%        | 1.3%       | 0.9%       | 0.6%       | 0.5%       | 0.4%       | 0.3%       | 0.2%       | 0.2%       | 0.2%       | 0.2%       | 0.8%       |
| Dún L/Rathdown              | 7.7%         | 2.3%         | 10.4%        | 13.9%        | 15.2%        | 13.1%       | 10.1%       | 7.5%        | 6.7%        | 3.6%       | 2.4%       | 1.4%       | 1.2%       | 0.9%       | 0.7%       | 0.3%       | 0.5%       | 0.3%       | 0.4%       | 1.4%       |
| Fingal                      | 13.9%        | 16.1%        | 25.2%        | 17.8%        | 10.4%        | 5.7%        | 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                 | 28.1%        | 23.8%        | 26.5%        | 10.3%        | 5.0%         | 2.5%        | 1.4%        | 0.7%        | 0.5%        | 0.3%       | 0.2%       | 0.1%       | 0.1%       | 0.1%       | 0.2%       |            |            |            |            |            |
| Galway County               | 42.9%        | 28.6%        | 18.1%        | 5.9%         | 2.4%         | 0.9%        | 0.5%        | 0.3%        | 0.1%        | 0.1%       | 0.1%       | 0.1%       |            |            |            |            |            |            |            |            |
| Kerry                       | 49.5%        | 26.6%        | 16.2%        | 4.5%         | 1.8%         | 0.4%        | 0.3%        | 0.2%        | 0.1%        | 0.1%       | 0.1%       |            |            |            |            |            |            |            |            |            |
| Kildare                     | 23.8%        | 17.7%        | 28.5%        | 16.8%        | 7.3%         | 2.4%        | 1.4%        | 0.8%        | 0.4%        | 0.3%       | 0.2%       | 0.1%       | 0.1%       | 0.2%       |            |            |            |            |            |            |
| Kilkenny                    | 43.6%        | 28.9%        | 17.4%        | 5.5%         | 2.1%         | 0.9%        | 0.6%        | 0.4%        | 0.2%        | 0.1%       | 0.2%       |            |            |            |            |            |            |            |            |            |
| Laois                       | 55.2%        | 28.6%        | 11.7%        | 2.9%         | 0.9%         | 0.3%        | 0.1%        | 0.1%        | 0.1%        |            |            |            |            |            |            |            |            |            |            |            |
| Leitrim                     | 83.4%        | 11.3%        | 4.2%         | 0.7%         | 0.2%         | 0.1%        |             |             |             |            |            |            |            |            |            |            |            |            |            |            |
| Limerick                    | 49.8%        | 25.5%        | 15.7%        | 5.2%         | 2.1%         | 0.7%        | 0.4%        | 0.2%        | 0.1%        | 0.1%       | 0.1%       | 0.2%       |            |            |            |            |            |            |            |            |
| Longford                    | 77.2%        | 17.3%        | 4.2%         | 0.9%         | 0.2%         | 0.1%        |             |             |             |            |            |            |            |            |            |            |            |            |            |            |
| Louth                       | 47.6%        | 24.4%        | 18.0%        | 6.3%         | 2.2%         | 0.6%        | 0.4%        | 0.2%        | 0.1%        | 0.2%       |            |            |            |            |            |            |            |            |            |            |
| Mayo                        | 65.1%        | 21.5%        | 9.6%         | 2.4%         | 0.8%         | 0.3%        | 0.2%        | 0.1%        | 0.1%        | 0.1%       |            |            |            |            |            |            |            |            |            |            |
| Meath                       | 24.3%        | 23.0%        | 29.1%        | 12.8%        | 6.3%         | 2.1%        | 1.1%        | 0.5%        | 0.3%        | 0.2%       | 0.1%       | 0.1%       | 0.2%       |            |            |            |            |            |            |            |
| Monaghan                    | 71.3%        | 16.5%        | 9.4%         | 2.1%         | 0.4%         | 0.1%        | 0.1%        | 0.1%        | 0.1%        |            |            |            |            |            |            |            |            |            |            |            |
| Offaly                      | 55.9%        | 27.4%        | 12.0%        | 3.0%         | 1.0%         | 0.3%        | 0.2%        | 0.1%        | 0.1%        | 0.1%       |            |            |            |            |            |            |            |            |            |            |
| Roscommon                   | 72.0%        | 19.3%        | 6.4%         | 1.4%         | 0.4%         | 0.2%        | 0.1%        | 0.1%        |             |            |            |            |            |            |            |            |            |            |            |            |
| Sligo                       | 68.9%        | 13.5%        | 10.8%        | 4.4%         | 1.3%         | 0.5%        | 0.2%        | 0.2%        | 0.1%        | 0.1%       |            |            |            |            |            |            |            |            |            |            |
| South Dublin                | 18.6%        | 15.1%        | 26.8%        | 17.2%        | 9.2%         | 6.1%        | 3.7%        | 1.5%        | 0.8%        | 0.4%       | 0.2%       | 0.1%       | 0.1%       | 0.1%       | 0.2%       |            |            |            |            |            |
| Tipperary                   | 57.7%        | 24.8%        | 12.1%        | 3.4%         | 1.1%         | 0.4%        | 0.2%        | 0.1%        | 0.1%        | 0.1%       |            |            |            |            |            |            |            |            |            |            |
| Waterford                   | 52.3%        | 23.3%        | 14.8%        | 5.1%         | 2.4%         | 0.8%        | 0.5%        | 0.3%        | 0.2%        | 0.1%       | 0.1%       | 0.1%       |            |            |            |            |            |            |            |            |
| Westmeath                   | 49.3%        | 29.0%        | 14.5%        | 4.7%         | 1.5%         | 0.5%        | 0.3%        | 0.1%        | 0.1%        | 0.1%       |            |            |            |            |            |            |            |            |            |            |
| Wexford                     | 49.1%        | 27.3%        | 16.4%        | 4.5%         | 1.6%         | 0.5%        | 0.3%        | 0.1%        | 0.1%        | 0.1%       | 0.1%       |            |            |            |            |            |            |            |            |            |
| Wicklow                     | 22.3%        | 14.2%        | 22.8%        | 16.5%        | 9.9%         | 5.3%        | 3.2%        | 1.7%        | 1.3%        | 0.8%       | 0.6%       | 0.4%       | 0.3%       | 0.2%       | 0.1%       | 0.0%       | 0.1%       | 0.1%       | 0.1%       | 0.2%       |
| <b>All (000's)</b>          | <b>785.0</b> | <b>385.7</b> | <b>362.6</b> | <b>190.1</b> | <b>100.1</b> | <b>50.6</b> | <b>33.7</b> | <b>20.7</b> | <b>16.3</b> | <b>9.9</b> | <b>6.7</b> | <b>3.9</b> | <b>3.5</b> | <b>2.5</b> | <b>1.8</b> | <b>1.0</b> | <b>1.4</b> | <b>0.9</b> | <b>1.1</b> | <b>4.1</b> |

## LPT Table 6: Analysis of Newly Liable Properties in LPT year 2023

The tables below provide an analysis of properties that are newly liable in 2023 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, 14% 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           | Single Ownership Properties | LA/AHB Properties | Private Multiple Ownership Properties |
|-----------------------------|---------------|-----------------------------|-------------------|---------------------------------------|
| 1: €0-€200,000              | 28.8%         | 4.1%                        | 100.0%            | 13.6%                                 |
| 2: €200,001-€262,500        | 9.6%          | 14.0%                       | 0.0%              | 10.9%                                 |
| 3: €262,501-€350,000        | 21.7%         | 37.0%                       | 0.0%              | 19.0%                                 |
| 4: €350,001-€437,500        | 18.9%         | 24.0%                       | 0.0%              | 23.4%                                 |
| 5: €437,501-€525,000        | 11.2%         | 11.1%                       | 0.0%              | 17.1%                                 |
| 6: €525,501-€612,500        | 5.0%          | 4.6%                        | 0.0%              | 7.9%                                  |
| 7: €612,501-€700,000        | 2.0%          | 1.9%                        | 0.0%              | 3.1%                                  |
| 8: €700,001-€787,500        | 1.0%          | 1.2%                        | 0.0%              | 1.4%                                  |
| 9: €787,501-€875,000        | 0.6%          | 0.7%                        | 0.0%              | 0.8%                                  |
| 10: €875,001-€962,500       | 0.3%          | 0.3%                        | 0.0%              | 0.5%                                  |
| 11: €962,501-€1,050,000     | 0.2%          | 0.3%                        | 0.0%              | 0.1%                                  |
| 12: €1,050,001-€1,137,500   | 0.2%          | 0.2%                        | 0.0%              | 0.3%                                  |
| 13: €1,137,501-€1,225,000   | 0.1%          | 0.1%                        | 0.0%              | 0.2%                                  |
| 14: €1,225,001-€1,312,500   | 0.1%          | *                           | 0.0%              | 0.8%                                  |
| 15: €1,312,501-€1,400,000   | 0.1%          | *                           | 0.0%              | *                                     |
| 16: €1,400,001-€1,487,500   | 0.0%          | *                           | 0.0%              | *                                     |
| 17: €1,487,501-€1,575,000   | 0.1%          | *                           | 0.0%              | 0.2%                                  |
| 18: €1,575,001-€1,662,500   | 0.1%          | *                           | 0.0%              | 0.3%                                  |
| 19: €1,662,501-€1,750,000   | 0.1%          | *                           | 0.0%              | 0.1%                                  |
| 20: Over €1.75 million      | 0.1%          | *                           | 0.0%              | 0.2%                                  |
| <b>All Bands</b>            | <b>100%</b>   | <b>100%</b>                 | <b>100%</b>       | <b>100%</b>                           |
| <b>Number of Properties</b> | <b>22,616</b> | <b>8,889</b>                | <b>4,911</b>      | <b>8,816</b>                          |

| Local Authority of Property  | Band 1     | Band 2     | Band 3     | Band 4     | Band 5+    | All Bands   |
|------------------------------|------------|------------|------------|------------|------------|-------------|
| Carlow                       | 55%        | 31%        | 14%        | *          | *          | 100%        |
| Cavan                        | 69%        | 12%        | 18%        | *          | *          | 100%        |
| Clare                        | 56%        | 11%        | 21%        | 7%         | 5%         | 100%        |
| Cork City                    | 33%        | 8%         | 29%        | 14%        | 16%        | 100%        |
| Cork County                  | 32%        | 10%        | 34%        | 16%        | 8%         | 100%        |
| Donegal                      | 58%        | 20%        | 13%        | 9%         | *          | 100%        |
| Dublin City                  | 16%        | 10%        | 20%        | 21%        | 32%        | 100%        |
| Dun L/Rathdown               | 9%         | *          | 8%         | 23%        | 61%        | 100%        |
| Fingal                       | 23%        | 10%        | 13%        | 29%        | 25%        | 100%        |
| Galway City                  | 23%        | 11%        | 30%        | 17%        | 19%        | 100%        |
| Galway County                | 21%        | 16%        | 32%        | 15%        | 16%        | 100%        |
| Kerry                        | 64%        | 17%        | 10%        | 5%         | 4%         | 100%        |
| Kildare                      | 21%        | 6%         | 26%        | 29%        | 18%        | 100%        |
| Kilkenny                     | 54%        | 10%        | 13%        | 12%        | 11%        | 100%        |
| Laois                        | 41%        | 19%        | 40%        | *          | *          | 100%        |
| Leitrim                      | 100%       | *          | *          | *          | *          | 100%        |
| Limerick                     | 56%        | 6%         | 26%        | 7%         | 5%         | 100%        |
| Longford                     | 77%        | 23%        | *          | *          | *          | 100%        |
| Louth                        | 45%        | 15%        | 29%        | 8%         | 2%         | 100%        |
| Mayo                         | 34%        | 29%        | 25%        | 12%        | *          | 100%        |
| Meath                        | 21%        | 10%        | 43%        | 18%        | 7%         | 100%        |
| Monaghan                     | 71%        | 8%         | 21%        | *          | *          | 100%        |
| Offaly                       | 37%        | 26%        | 32%        | 6%         | *          | 100%        |
| Roscommon                    | 66%        | 18%        | 17%        | *          | *          | 100%        |
| Sligo                        | 51%        | 11%        | 26%        | 13%        | *          | 100%        |
| South Dublin                 | 14%        | 4%         | 25%        | 38%        | 18%        | 100%        |
| Tipperary                    | 58%        | 14%        | 19%        | 9%         | *          | 100%        |
| Waterford                    | 40%        | 24%        | 21%        | 7%         | 8%         | 100%        |
| Westmeath                    | 45%        | 7%         | 31%        | 18%        | *          | 100%        |
| Wexford                      | 45%        | 23%        | 22%        | 8%         | 2%         | 100%        |
| Wicklow                      | 31%        | 4%         | 13%        | 11%        | 41%        | 100%        |
| <b>All Local Authorities</b> | <b>29%</b> | <b>10%</b> | <b>22%</b> | <b>19%</b> | <b>21%</b> | <b>100%</b> |



## Further Information

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

Information in respect of vacant property tax is available [here](#).

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

Please note that rounding may affect figures displayed.

The statistics in this release are based on analysis of returns filed, payments, and other related information as of July 2024.

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

Queries of a statistical nature in relation to Property Taxes 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.