

Property Tax Statistics

Local Property Tax 2023 (Provisional Annual Results)
and Vacant Homes Tax 2024

(January 2024)

Local Property Tax (LPT)

2022-2025 LPT Revaluation

The Finance (Local Property Tax) (Amendment) Act 2021 introduced 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 each consecutive four-year period after 2025, 1 November in the year preceding the first year of the new four-year period will be the valuation date.

LPT Table 1: Valuation of 2013 and 2021 Bands

Local Authority	LPT 2013 Valuation Band €	LPT 2021 Valuation Band €
Band 1	0-100,000	0-200,000
Band 2	100,001-150,000	200,001-262,500
Band 3	150,001-200,000	262,501-350,000
Band 4	200,001-250,000	350,001-437,500
Band 5	250,001-300,000	437,501-525,000
Band 6	300,001-350,000	525,501-612,500
Band 7	350,001-400,000	612,501-700,000
Band 8	400,001-450,000	700,001-787,500
Band 9	450,001-500,000	787,501-875,000
Band 10	500,001-550,000	875,001-962,500
Band 11	550,001-600,000	962,501-1,050,000
Band 12	600,001-650,000	1,050,001-1,137,500
Band 13	650,001-700,000	1,137,501-1,225,000
Band 14	700,001-750,000	1,225,001-1,312,500
Band 15	750,001-800,000	1,312,501-1,400,000
Band 16	800,001-850,000	1,400,001-1,487,500
Band 17	850,001-900,000	1,487,501-1,575,000
Band 18	900,001-950,000	1,575,001-1,662,500
Band 19	950,001-1,000,000	1,662,501-1,750,000
Band 20	1,000,000+	1,750,000+

Property owners were obliged to determine the market value of their property as at 1 November 2021. In respect of new properties, property owners must convert the value of a new residential property built, completed or sold after 1 November 2021 into a value as at 1 November 2021.

2023 Local Property Tax (LPT) Statistics

Returns and/or payments are filed and up to date in respect of 1,943,068 properties

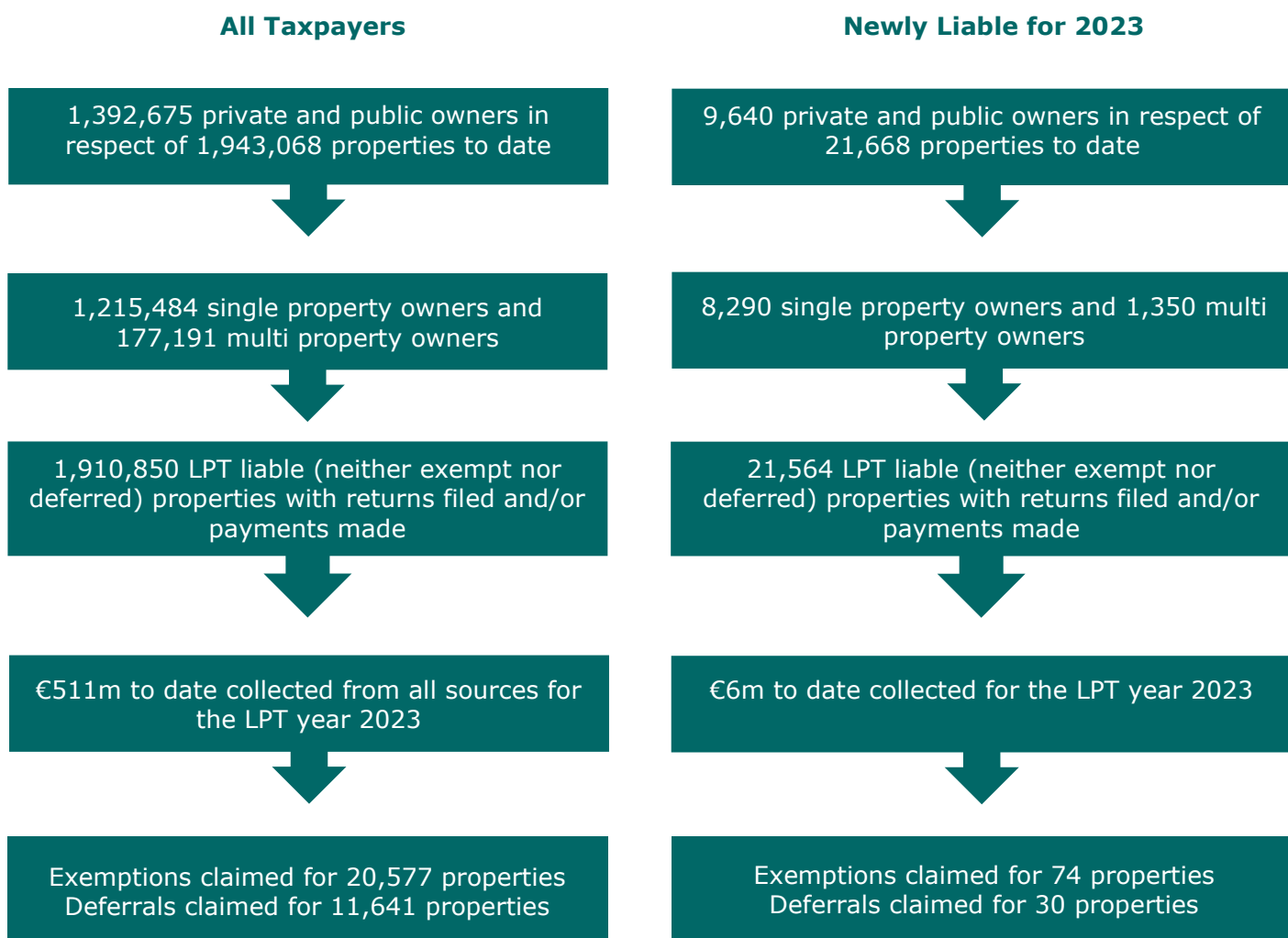
**95%
Return
Compliance**

Filing arrangements have been finalised in respect of 179,690 Local Authority and Approved Housing Body properties and are included in the figure shown above.

**95%
Payment
Compliance**

Payment arrangements are in place for 14,839 properties where returns are not yet filed and are included in the figure shown above.

LPT Table 1: Revenue’s Engagement with Property Owners and Collections¹ so far for 2023



¹ €58 million from Deduction at Source (DAS) is included in the €511m 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 €6m Newly Liable collection figure.

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

Properties	All	Newly Liabile for 2023	LA/AHB ²
Carlow	1.2%	0.8%	1.4%
Cavan	1.6%	0.6%	1.4%
Clare	2.7%	2.0%	1.9%
Cork City	4.4%	3.9%	6.9%
Cork County	7.2%	6.6%	5.6%
Donegal	3.7%	1.2%	3.1%
Dublin City	12.3%	13.6%	18.2%
Dún L/Rathdown	4.7%	11.4%	3.2%
Fingal	5.7%	10.3%	4.7%
Galway City	1.7%	0.5%	1.7%
Galway County	3.7%	1.6%	1.8%
Kerry	3.6%	1.7%	3.0%
Kildare	4.3%	9.5%	3.9%
Kilkenny	1.9%	1.0%	1.8%
Laois	1.6%	1.3%	1.8%
Leitrim	0.8%	0.1%	0.6%
Limerick	4.0%	2.7%	3.5%
Longford	0.9%	0.3%	1.4%
Louth	2.6%	3.2%	3.3%
Mayo	3.1%	1.1%	1.5%
Meath	3.7%	5.9%	2.8%
Monaghan	1.2%	0.8%	1.1%
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%	5.8%	6.8%
Tipperary	3.3%	0.9%	3.4%
Waterford	2.6%	1.9%	3.5%
Westmeath	1.8%	0.9%	1.3%
Wexford	3.3%	2.9%	3.4%
Wicklow	2.9%	4.9%	3.1%
All Local Authorities	100%	100%	100%
Number of Properties	1,943,068	21,668	179,690

Liability to-date for LPT year 2023	All (€m)	Newly Liabile for 2023 (€m)
Carlow	4	0.03
Cavan	5	0.02
Clare	11	0.09
Cork City	24	0.23
Cork County	36	0.40
Donegal	10	0.05
Dublin City	83	1.06
Dún L/Rathdown	51	1.05
Fingal	40	0.73
Galway City	9	0.04
Galway County	15	0.11
Kerry	15	0.07
Kildare	28	0.73
Kilkenny	9	0.06
Laois	6	0.06
Leitrim	2	0.02
Limerick	17	0.13
Longford	2	0.01
Louth	10	0.15
Mayo	10	0.06
Meath	20	0.37
Monaghan	4	0.03
Offaly	5	0.06
Roscommon	4	0.02
Sligo	5	0.03
South Dublin	29	0.38
Tipperary	12	0.04
Waterford	11	0.10
Westmeath	7	0.04
Wexford	14	0.15
Wicklow	21	0.41
All Local Authorities	521	6.74

² This is All LA/AHB Properties i.e. includes Newly Liabile for 2023.

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

Payment Method	All	Newly Liabile for 2023
Annual or Monthly Direct Debit	44.7%	60.7%
Credit or Debit Card	29.1%	31.9%
Deduction at Source	14.7%	6.6%
Service Provider	9.8%	*
Cheque or Cash	1.7%	*
All Payment Methods	100%	100%
Number of Properties	1,943,068	21,668

Exemptions Claimed to date	All	Newly Liabile for 2023
Charitable recreational activities	1.2%	
Charity/Public Body owned for special needs	51.9%	73%
Defective concrete blocks grant scheme	3.4%	
Fully subject to commercial rates	7.1%	*
Long term illness	15.7%	*
Pyrite damaged	6.7%	
Registered nursing home	2.2%	
Residence of a severely incapacitated individual	11.6%	*
North-South implementation bodies	0.2%	*
All Exemptions Claimed	100%	100%
Number of Properties	20,577	74

Property Ownership (Number of Properties in range)	All	Newly Liabile for 2023
1	62.8%	38.4%
2	12.5%	3.1%
3-5	7.5%	2.2%
6-10	2.5%	1.7%
Over 10	14.7%	54.6%
All Ranges	100%	100%
Number of Properties	1,943,068	21,668

Deferrals	All	€m	Newly Liabile for 2023	€m
Deceased liable person	7.4%	0.2		0
Financial hardship	0.2%	0.0		
Gross income**	81.1%	2.3	60%	0
Insolvent liable person	4.0%	0.1		
Mortgage**	7.3%	0.2	40%	0
All Deferrals Claimed	100%	2.9	100%	0.01
Number of Properties	11,641		30	

**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.

LPT Table 4: Expanded Distribution of Valuations to Date for 2023

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	55.1%	26.3%	13.3%	3.5%	1.0%	0.3%	0.2%	0.1%	0.1%											
Cavan	75.6%	14.9%	7.3%	1.6%	0.3%	0.1%	0.1%	0.1%												
Clare	51.7%	26.5%	14.6%	4.6%	1.6%	0.5%	0.2%	0.1%	0.1%	0.1%										
Cork City	33.4%	20.6%	24.1%	11.8%	4.9%	1.8%	1.3%	0.7%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%	0.1%					
Cork County	37.2%	22.9%	24.1%	9.0%	3.7%	1.2%	0.8%	0.4%	0.3%	0.1%	0.1%	0.3%								
Donegal	80.3%	11.8%	5.6%	1.6%	0.4%	0.1%	0.1%	0.2%												
Dublin City	23.3%	14.0%	21.2%	16.1%	8.9%	4.1%	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%	13.8%	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	14.0%	16.0%	25.1%	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	28.2%	23.7%	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%	18.0%	5.9%	2.4%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.7%	26.6%	16.1%	4.5%	1.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%									
Kildare	23.8%	17.6%	28.5%	16.9%	7.3%	2.4%	1.4%	0.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	43.9%	28.7%	17.3%	5.5%	2.1%	0.9%	0.6%	0.4%	0.2%	0.1%	0.2%									
Laois	55.4%	28.4%	11.7%	2.9%	0.9%	0.4%	0.1%	0.1%	0.1%											
Leitrim	83.3%	11.5%	4.2%	0.7%	0.2%	0.1%														
Limerick	49.9%	25.4%	15.6%	5.2%	2.1%	0.7%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%								
Longford	77.4%	17.2%	4.1%	0.9%	0.2%	0.2%														
Louth	47.8%	24.1%	18.0%	6.3%	2.2%	0.6%	0.4%	0.2%	0.1%	0.2%										
Mayo	65.2%	21.4%	9.5%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.1%										
Meath	24.2%	22.9%	29.1%	12.8%	6.4%	2.1%	1.2%	0.5%	0.3%	0.2%	0.1%	0.1%	0.2%							
Monaghan	71.1%	16.8%	9.3%	2.0%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	56.1%	27.3%	11.9%	3.0%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Roscommon	72.2%	19.1%	6.4%	1.4%	0.4%	0.2%	0.1%	0.1%												
Sligo	68.7%	13.6%	10.8%	4.4%	1.3%	0.5%	0.2%	0.1%	0.1%	0.1%										
South Dublin	18.8%	14.9%	26.7%	17.1%	9.2%	6.2%	3.7%	1.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%					
Tipperary	57.9%	24.7%	12.1%	3.4%	1.1%	0.4%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.5%	23.2%	14.7%	5.1%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	49.3%	28.9%	14.6%	4.7%	1.5%	0.5%	0.3%	0.1%	0.1%	0.1%										
Wexford	49.2%	27.1%	16.4%	4.6%	1.6%	0.4%	0.3%	0.1%	0.1%	0.1%	0.1%									
Wicklow	22.5%	14.0%	22.7%	16.5%	10.0%	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%
All	39.7%	19.7%	18.3%	9.4%	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 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, 12% 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	28.8%	100.0%	8.7%
2: €200,001-€262,500	9.7%	0.0%	12.5%
3: €262,501-€350,000	21.9%	0.0%	28.1%
4: €350,001-€437,500	18.7%	0.0%	24.0%
5: €437,501-€525,000	11.1%	0.0%	14.2%
6: €525,501-€612,500	4.9%	0.0%	6.3%
7: €612,501-€700,000	2.0%	0.0%	2.5%
8: €700,001-€787,500	1.0%	0.0%	1.3%
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%	0.2%
12: €1,050,001-€1,137,500	0.2%	0.0%	0.2%
13: €1,137,501-€1,225,000	0.1%	0.0%	0.2%
14: €1,225,001-€1,312,500	0.1%	0.0%	0.1%
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%	0.1%
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	0.1%	0.0%	0.2%
All Bands	100%	100%	100%
Number of Properties	21,668	4,825	16,843

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	55%	32%	13%	*	*	100%
Cavan	70%	11%	19%	*	*	100%
Clare	60%	11%	20%	6%	3%	100%
Cork City	38%	8%	33%	15%	6%	100%
Cork County	33%	10%	33%	16%	8%	100%
Donegal	60%	20%	13%	7%	*	100%
Dublin City	16%	11%	20%	21%	32%	100%
Dun L/Rathdown	9%	*	8%	23%	61%	100%
Fingal	24%	10%	13%	28%	25%	100%
Galway City	24%	11%	30%	17%	18%	100%
Galway County	22%	16%	32%	15%	15%	100%
Kerry	64%	18%	9%	6%	4%	100%
Kildare	22%	6%	26%	29%	18%	100%
Kilkenny	56%	9%	13%	11%	11%	100%
Laois	44%	19%	38%	*	*	100%
Leitrim	100%	*	*	*	*	100%
Limerick	55%	6%	28%	7%	4%	100%
Longford	79%	21%	*	*	*	100%
Louth	46%	15%	29%	8%	2%	100%
Mayo	35%	30%	24%	12%	*	100%
Meath	20%	11%	44%	19%	6%	100%
Monaghan	69%	9%	22%	*	*	100%
Offaly	37%	26%	32%	5%	*	100%
Roscommon	69%	17%	14%	*	*	100%
Sligo	50%	9%	29%	12%	*	100%
South Dublin	15%	4%	25%	38%	18%	100%
Tipperary	60%	14%	18%	8%	*	100%
Waterford	42%	23%	20%	7%	8%	100%
Westmeath	48%	6%	30%	16%	*	100%
Wexford	47%	22%	21%	8%	2%	100%
Wicklow	32%	3%	13%	11%	40%	100%
All Local Authorities	29%	10%	22%	19%	21%	100%

Vacant Homes Tax (VHT)

Vacant Homes Tax (VHT) is an annual self-assessed tax introduced in the Finance Act 2022. VHT applies to properties which are residential properties for the purposes of Local Property Tax (LPT) and have been used as a dwelling for less than 30 days in a chargeable period. VHT will not apply if the property is derelict or uninhabitable, was sold in the chargeable period, is subject to a qualifying tenancy, or is exempt from LPT for 2023. In addition, several exemptions to VHT can be claimed as part of the VHT return.

The first chargeable period for VHT is 1 November 2022 to 31 October 2023. A return must be filed within 7 days of the end of the relevant chargeable period. For the first chargeable period, VHT is set at a rate equal to three times the property's standard LPT rate, that is, the LPT rate for the relevant band before any Local Authority Adjustment factor.

A register of vacant homes has been established by Revenue and will be continually updated as necessary.

The following table is a high level overview of the VHT returns received to-date. This information is provisional and will be revised.

VHT Table 1: Summary Statistics

Total properties declared as vacant	5,856
Of which: liable for Vacant Homes Tax	3,468
exempt from Vacant Homes Tax	2,388
Total net liability to Vacant Homes Tax (2024)	€2m

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](#).

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](#).

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 January 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. Media queries should be directed to revpress@revenue.ie in the first instance.