

# Local Property Tax (LPT) Statistics 2018

Preliminary  
(April 2019)

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information. Work on refining the LPT Register is ongoing and consequently the data included are not final data and a certain amount of estimation has been required.

The statistics in this release focus on LPT 2018.

Updates to the statistics below and for LPT 2019 will be published in due course at: <https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/index.aspx>. Statistics for earlier years are also available on the same page.

Any queries of a statistical nature in relation to LPT should be directed to [statistics@revenue.ie](mailto:statistics@revenue.ie).



## **LPT Receipts and Household Charge Payments**

LPT receipts of €482m were transferred to the Local Government Fund in 2018.

LPT receipts also include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of Household Charge (HHC) from 1 July 2013. By end 2018 in excess of €70m of HHC has been collected (including approximately €2m in 2018) and close to 380,000 additional properties HHC compliant since 2013.

### **LPT Compliance**

The compliance rate for 2018 is currently 98%, which is in line with previous years.\*

During 2018 in excess of 250,000 letters issued covering all LPT and HHC liabilities for years 2012 to 2018 inclusive. In the vast majority of these cases property owners fully complied with their LPT payment obligations, either on a phased basis or by way of a single payment.

However, there was a relatively small number of cases that chose to remain non-compliant, which left Revenue with no alternative but to deploy debt collection/ enforcement measures or other sanctions to ensure payment.

In regard to 2018, 797 cases were referred to the Sheriff/ External Solicitors for collection. Over 12,800 tax clearance requests were refused on foot of LPT non-compliance, of which almost 97% were subsequently granted clearance following mutually acceptable payment solutions. Revenue also imposed 6,690 Income Tax and Corporation Tax surcharges on foot of LPT non-compliance and approximately 70% of cases, for which reviews were requested, were subsequently mitigated following discussions between Revenue and the relevant property owners.

Revenue deducted LPT in respect of 2018 from the salaries or pensions of almost 88,000 property owners of which over 42,500 'rolled over' from mandatory deductions applied in 2017 and 35,500 related to mandatory deductions commenced during 2018.

Over 13,280 valuations have been increased arising from a combination of self-correction and Revenue challenges with 786 valuations increased during 2018.

The numbers of cases that are subject to compliance action by Revenue fluctuate on an ongoing basis as property owners opt to regularise their LPT affairs.

\* The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

## **Local Authority Analysis – Collection and Compliance for 2018**

This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

<b>Local Authority</b>	<b>Properties Returned * 2018 (000s)</b>	<b>Compliance Rate ** 2018 (%)</b>	<b>LPT Collected *** 2018 (€ million)</b>
Carlow	23.2	99.5	3.9
Cavan	31.0	98.9	4.3
Clare	53.5	99.6	9.9
Cork City	54.2	97.5	11.0
Cork County	168.1	99.2	40.4
Donegal	73.8	94.3	10.6
Dublin City	230.7	95.0	67.4
DLR	83.9	98.3	43.6
Fingal	104.2	99.7	33.8
Galway City	32.4	99.1	8.1
Galway County	72.7	98.8	14.4
Kerry	69.2	97.1	14.5
Kildare	79.4	98.6	21.2
Kilkenny	37.1	98.3	7.3
Laois	31.0	99.5	5.3
Leitrim	16.4	96.7	2.1
Limerick City & Co.	79.5	97.7	16.5
Longford	17.2	97.1	2.1
Louth	50.7	96.9	9.3
Mayo	59.8	97.1	10.2
Meath	69.2	98.4	17.1
Monaghan	23.2	97.9	3.7
Offaly	29.0	97.5	4.8
Roscommon	28.4	99.3	3.9
Sligo	30.7	97.7	5.1
South Dublin	98.5	99.4	26.3
Tipperary	66.1	98.9	12.7
Waterford City & Co.	51.5	97.6	9.6
Westmeath	36.2	98.6	6.2
Wexford	65.1	99.0	13.1
Wicklow	53.3	98.9	16.8
	<b>1,920</b>	<b>98</b>	<b>455</b>

(Please note that rounding may affect figures displayed)

\*Includes rollover instructions (0.67m), new instructions (1.0m), Local Authority owned properties returned to date (0.14m) and properties where mandatory deduction at source (0.1m) has been applied.

\*\* The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

\*\* \*LPT collected for 2018 includes €56m in prepayments received in 2017 and €399m received in 2018. This includes amounts paid by Local Authorities in respect of properties they own and payments collected through mandatory deduction at source. Not included in the €455m is approximately €2m in Household Charge received during 2018. Local Government Fund receipts collected in 2018 also include €21m for LPT in previous years and prepayments for future years of €60m.

## **Local Authority Analysis – Mandatory Deduction at Source for 2018**

Mandatory deduction at source for LPT has been applied for approximately 96,000 properties for LPT 2018. The table below shows the distribution of these properties by Local Authority.

These figures fluctuate as property owners regularise their affairs.

Analysis is preliminary and there is an element of estimation in particular with regard to the distribution of numbers by Local Authority.

<b>Local Authority</b>	<b>Mandatory Deduction At Source Properties</b>
	<b>LPT 2018 (%)</b>
Carlow	1.4
Cavan	1.8
Clare	2.8
Cork City	2.2
Cork County	9.1
Donegal	3.5
Dublin City	9.8
DLR	2.5
Fingal	6.1
Galway City	1.5
Galway County	4.0
Kerry	2.8
Kildare	4.9
Kilkenny	2.2
Laois	2.3
Leitrim	0.9
Limerick City & Co.	4.4
Longford	0.9
Louth	3.4
Mayo	2.7
Meath	4.7
Monaghan	1.2
Offaly	1.8
Roscommon	1.5
Sligo	1.6
South Dublin	5.6
Tipperary	3.4
Waterford City & Co.	3.0
Westmeath	2.3
Wexford	3.2
Wicklow	2.5
	100

(Please note that rounding may affect figures displayed)

## **Local Authority Analysis – Exempt, Declared and Deferred 2018**

The information below on exemptions, deferrals and declared amounts is on the same basis as that provided to Department of the Housing, Planning & Local Government for use by Local Authorities in their Local Adjustment Factor decision for 2019 LPT.

Analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

<b>Local Authority</b>	<b>2018 LPT Exempt (€ million)</b> *	<b>2018 LPT Declared (€ million)</b> **	<b>2018 LPT Deferred (€ million)</b>	<b>2018 Net Position (€ million)</b> ***
Carlow	0.1	4.1	0.1	4.0
Cavan	0.1	4.6	0.1	4.4
Clare	0.2	10.3	0.2	10.1
Cork City	0.3	11.3	0.2	11.1
Cork Co	1.1	41.6	0.7	40.9
Donegal	0.3	11.3	0.3	10.9
Dublin City	2.2	69.3	1.3	68.0
DLR	1.3	44.8	0.7	44.1
Fingal	1.0	35.1	0.7	34.4
Galway City	0.2	8.3	0.1	8.2
Galway Co	0.4	14.9	0.3	14.6
Kerry	0.4	15.0	0.3	14.8
Kildare	0.5	22.1	0.5	21.7
Kilkenny	0.2	7.6	0.2	7.5
Laois	0.1	5.6	0.1	5.4
Leitrim	0.1	2.2	0.0	2.1
Limerick City & Co	0.5	17.2	0.4	16.9
Longford	0.1	2.3	0.1	2.2
Louth	0.2	9.8	0.3	9.6
Mayo	0.2	10.6	0.2	10.4
Meath	0.4	18.0	0.5	17.5
Monaghan	0.1	3.9	0.1	3.8
Offaly	0.4	5.1	0.1	4.9
Roscommon	0.1	4.1	0.1	4.0
Sligo	0.1	5.3	0.1	5.2
South Dublin	0.2	27.5	0.7	26.8
Tipperary	0.6	13.3	0.3	13.0
Waterford City & Co	0.3	9.8	0.2	9.5
Westmeath	0.2	6.6	0.1	6.4
Wexford	0.3	13.8	0.4	13.4
Wicklow	0.4	17.6	0.4	17.2
	12.7	473	9.9	463

(Please note that rounding may affect figures displayed)

\* LPT Exempt amounts are based on claims made in returns and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as, where an exemption was claimed, the property owner is not always required to value their property.

\*\* LPT Declared includes declared amounts from returns filed to date, deferred amounts and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source.

\*\*\* This reflects the expected final net position for 2018 LPT, it will not be possible to fully reconcile these amounts with collection for 2018 until a later date.

## **Payment Types for 2018**

<b>Payment Type</b>	<b>2018 LPT (%)</b>
Annual Debit Instruction*	17.6
Credit Card	5.1
Debit Card	19.1
Direct Debit	22.5
Single Debit Authority	0.7
Deduct at Source	15.1
Service Provider	13.3
Other Payment	6.6
	<b>100</b>

(Please note that rounding may affect figures displayed)

\* Annual Debit Instruction (ADI) is an elective payment for one year or multiple years.

## Claims for Exemption or Deferral for 2018

Based on currently available information, there are around 49,000 claims for exemption from returned properties for 2018.

<b>Exemption Type (Self Assessment)</b>	<b>LPT 2018</b>	
	<b>Number (000s)</b>	<b>%</b>
Charitable recreational activities	0.2	0.5
Charity/Public Body owned for special needs	7.7	15.9
Diplomatic properties	0.0	0.0
Property purchased as a home in 2013	11.7	24.1
Fully subject to Commercial rates	2.3	4.7
Long-term illness	7.6	15.6
Mobile homes	0.3	0.6
New & unused between 1/1/2013 - 31/10/2019*	5.2	10.6
Nursing homes	0.3	0.6
Pyrite damaged	1.4	2.9
Residence of a severely incapacitated individual	2.0	4.1
Unfinished Housing Estates	3.3	6.8
Unsold by builder/developer	6.6	13.6
	<b>49</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

\* Only includes properties where the liable person filed a return claiming the exemption. Where new and previously unused properties were purchased during the current valuation period (2013-2019) there is no obligation to file an LPT return as they are not liable to the tax until the next valuation period. Revenue does however capture data relating to new and previously unused properties on the LPT Register via Stamp Duty records and through various other information sources but they are not included here as they are considered not liable for 2013-2019.

Based on currently available information, there are around 58,000 claims for deferral in 2018. The majority are claimed through LPT returns but some deferrals (e.g., for Significant Financial Loss) need to be claimed on separate forms submitted to Revenue.

<b>Claims for Deferral</b>	<b>LPT 2018</b>	
	<b>Number (000s)</b>	<b>%</b>
Executor/Administrator of an Estate	0.8	1.4
Significant Financial Loss	0.2	0.4
Below Income Threshold	56.3	96.7
Insolvent Liable Person	0.9	1.5
	<b>58</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

\*2018 figures are preliminary estimates, based on 2017 rollover and new instructions received to date for 2018.

## **Deferrals and Exemptions by Local Authority for 2018**

Based on currently available information, the deferrals (including both partial and full deferrals) and exemptions are further broken down by Local Authority.

<b>Local Authority</b>	<b>Number of Deferrals (000s)</b>	<b>Deferrals (%)</b>	<b>Number of Exemptions (000s)</b>	<b>Exemptions (%)</b>
Carlow	0.7	1.3	0.9	1.5
Cavan	0.9	1.9	1.1	1.9
Clare	1.3	2.7	1.7	2.8
Cork City	1.4	2.9	1.6	2.8
Cork County	4.5	9.3	4.1	7.1
Donegal	1.6	3.4	3.5	5.9
Dublin City	6.6	13.5	6.0	10.3
DLR	2.5	5.0	1.4	2.5
Fingal	2.9	6.0	2.7	4.7
Galway City	0.5	1.0	0.6	1.1
Galway County	1.7	3.5	2.1	3.7
Kerry	1.7	3.5	1.7	2.9
Kildare	1.8	3.6	2.3	3.9
Kilkenny	0.9	1.9	1.1	1.9
Laois	0.7	1.5	1.2	2.0
Leitrim	0.6	1.3	0.5	0.8
Limerick City & Co.	2.0	4.0	2.7	4.7
Longford	0.6	1.3	0.6	1.1
Louth	1.1	2.2	2.3	3.9
Mayo	1.4	2.8	1.8	3.0
Meath	1.6	3.3	2.6	4.4
Monaghan	0.5	1.1	0.9	1.5
Offaly	0.7	1.4	1.2	2.0
Roscommon	0.8	1.7	0.9	1.5
Sligo	1.0	2.0	0.8	1.4
South Dublin	1.8	3.8	3.0	5.1
Tipperary	1.9	3.8	2.1	3.6
Waterford City & Co.	1.5	3.0	1.7	2.9
Westmeath	0.8	1.6	1.3	2.2
Wexford	1.6	3.2	2.4	4.1
Wicklow	1.3	2.6	1.6	2.8
	<b>49</b>	<b>100</b>	<b>58</b>	<b>100</b>

(Please note that rounding may affect figures displayed)



### **Valuation Bands – Based on Returns Filed for 2013**

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band (based on values as at 1 May 2013). The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.13m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect and properties where mandatory deduction at source has been applied.

	<b>LPT Valuation Band</b>	<b>Properties (%)</b>
1	€0-100,000	27.2
2	€100,001-150,000	27.8
3	€150,001-200,000	21.0
4	€200,001-250,000	10.0
5	€250,001-300,000	4.8
6	€300,001-350,000	2.9
7	€350,001-400,000	1.8
8	€400,001-450,000	1.2
9	€450,001-500,000	0.9
10	€500,001-550,000	0.6
11	€550,001-600,000	0.4
12	€600,001-650,000	0.3
13	€650,001-700,000	0.2
14	€700,001-750,000	0.2
15	€750,001-800,000	0.1
16	€800,001-850,000	0.1
17	€850,001-900,000	0.1
18	€900,001-950,000	0.1
19	€950,001-1,000,000	0.1
20	€1,000,000+	0.2
		<b>100</b>

(Please note that rounding may affect figures displayed)

## Valuation Bands by Local Authority – Based on Returns Filed for 2013

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band (based on values as at 1 May 2013). The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.13m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect and properties where mandatory deduction at source has been applied.

The distribution of properties at the higher valuation bands is not separately identified to protect taxpayer confidentiality, given the small numbers of properties in higher valuation bands in some Local Authority areas.

Local Authority	Properties in Each Valuation Band (%)						All Bands
	€0- €100,000	€100,001- €150,000	€150,001- €200,000	€200,001- €250,000	€250,001- €300,000	Over €300,000	
Carlow	38.8	36.5	18.5	3.7	1.2	1.2	100
Cavan	52.0	37.9	7.5	1.7	0.5	0.5	100
Clare	37.5	35.0	18.7	5.4	1.8	1.5	100
Cork City	27.4	29.5	21.5	12.4	4.0	5.2	100
Cork County	23.0	26.0	29.2	12.6	4.6	4.7	100
Donegal	51.1	38.0	7.5	2.1	0.7	0.6	100
Dublin City	12.0	20.3	20.5	17.8	9.7	19.7	100
DLR	1.3	3.2	11.0	13.1	12.1	59.2	100
Fingal	7.1	18.6	23.9	17.5	11.4	21.5	100
Galway City	19.4	30.1	27.4	11.8	4.7	6.6	100
Galway County	35.2	32.1	22.8	5.6	2.1	2.3	100
Kerry	31.9	32.2	26.4	5.7	2.0	1.7	100
Kildare	16.1	22.1	29.9	18.2	6.7	6.9	100
Kilkenny	30.9	34.4	24.2	6.0	2.0	2.5	100
Laois	42.0	41.0	11.9	3.1	1.1	1.0	100
Leitrim	60.9	33.4	4.2	1.0	0.2	0.2	100
Limerick City & Co.	34.3	31.4	22.4	6.8	2.8	2.3	100
Longford	60.4	33.3	4.8	1.0	0.3	0.2	100
Louth	34.8	29.4	24.0	7.1	2.5	2.2	100
Mayo	43.0	38.5	13.9	2.7	1.0	1.0	100
Meath	18.0	28.0	28.4	14.3	5.8	5.5	100
Monaghan	41.6	41.9	12.7	2.4	0.8	0.6	100
Offaly	41.1	35.6	18.0	3.1	1.0	1.1	100
Roscommon	56.9	34.4	6.3	1.4	0.4	0.6	100
Sligo	44.3	31.5	16.4	4.6	1.6	1.6	100
South Dublin	7.3	17.6	26.3	19.1	10.3	19.3	100
Tipperary	38.6	34.4	19.6	4.6	1.6	1.2	100
Waterford City & Co.	38.1	29.9	21.2	5.9	2.5	2.4	100
Westmeath	38.9	36.6	17.6	4.0	1.4	1.3	100
Wexford	34.5	34.8	23.2	4.4	1.6	1.5	100
Wicklow	12.4	17.8	26.5	18.4	9.7	15.1	100
	<b>26.8</b>	<b>27.5</b>	<b>21.0</b>	<b>10.2</b>	<b>5.0</b>	<b>9.5</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

## Valuation Bands – Changes Compared to the Revenue Estimate for 2013

Approximately 43% of property owners self-assessed the same LPT valuation band as the Revenue Estimate and 57% of property owners self-assessed a different LPT valuation band compared to the Revenue Estimate. 41% returned a lower valuation band than the Estimate: 28% reduced by 1 band, 9% by 2 bands and 4% by 3 or more bands. 16% returned a higher valuation band: 8% increased by 1 band, 4% by 2 bands and 4% by 3 or more bands.

The table below compares for each Local Authority the change in number of properties by LPT valuation band returned under self assessment against the Revenue Estimate. This analysis is preliminary, there is an element of estimation with regard to the distribution of properties by valuation band and by Local Authority. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013 and the majority of the 0.13m Local Authority owned properties.

Local Authority	3 or more bands lower (%)	2 bands lower (%)	1 band lower (%)	No Change (%)	1 Band Higher (%)	2 Bands Higher (%)	3 or more bands higher (%)	All Changes (%)
Carlow	0.3	8.4	27.2	49.6	9.2	3.1	2.2	100
Cavan	0.1	2.6	32.1	53.7	8.4	2.1	1.1	100
Clare	0.4	8.0	30.6	46.3	8.9	3.3	2.5	100
Cork City	1.6	7.2	26.0	48.7	8.4	3.7	4.4	100
Cork County	2.4	11.7	26.2	41.7	8.4	4.9	4.6	100
Donegal	0.0	1.2	29.4	53.2	11.4	3.1	1.6	100
Dublin City	17.2	12.3	25.1	31.5	5.6	2.8	5.5	100
DLR	16.9	12.6	20.3	31.2	6.2	3.9	9.0	100
Fingal	8.6	11.9	30.8	36.7	5.3	2.6	4.2	100
Galway City	2.3	10.6	29.9	43.0	7.0	3.2	4.0	100
Galway County	0.5	10.0	27.6	44.2	9.7	4.8	3.2	100
Kerry	0.7	14.5	28.6	39.6	9.4	4.5	2.7	100
Kildare	2.6	7.9	24.6	46.9	8.2	4.4	5.4	100
Kilkenny	0.7	11.2	29.0	43.8	8.2	3.9	3.2	100
Laois	0.0	2.8	30.3	53.2	8.9	2.9	1.9	100
Leitrim	0.0	1.4	37.5	51.4	7.6	1.5	0.7	100
Limerick City & Co.	1.5	9.9	29.2	46.7	7.4	3.0	2.3	100
Longford	0.0	1.1	28.6	60.6	7.4	1.6	0.7	100
Louth	0.7	6.5	33.6	45.3	7.4	3.7	2.8	100
Mayo	0.2	5.7	32.0	48.4	9.2	2.8	1.7	100
Meath	1.5	7.5	26.6	45.8	8.9	4.8	5.0	100
Monaghan	0.0	3.7	27.3	55.8	9.2	2.7	1.4	100
Offaly	0.1	10.2	32.7	44.2	8.0	2.9	1.9	100
Roscommon	0.0	1.4	36.9	51.5	7.3	1.8	1.0	100
Sligo	0.2	9.1	31.8	45.0	8.4	3.2	2.2	100
South Dublin	6.1	11.6	34.5	39.0	4.4	2.0	2.4	100
Tipperary	0.4	10.0	29.4	46.3	8.4	3.4	2.1	100
Waterford City & Co.	0.8	10.5	25.4	49.3	7.3	3.6	3.0	100
Westmeath	0.1	6.9	28.1	50.8	8.7	3.1	2.1	100
Wexford	0.2	8.7	31.0	43.8	9.6	4.2	2.5	100
Wicklow	3.5	8.4	20.4	41.9	10.0	6.2	9.6	100
	<b>4</b>	<b>9</b>	<b>28</b>	<b>43</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

## **Valuation Bands – Self-Correction of 2013 Valuations**

Self-correction of valuations can be done through the LPT online application on the Revenue website by revising the original valuation band/valuation declared in the 2013 LPT return at 1 May 2013.

Since returns were filed, there have been over 12,500 properties where the owner has opted to self-correct upwards their property valuation band or following Revenue challenges. Included in this figure are self-corrections made in the context of property sales, where the LPT position is fully regularised before the property conveyance is completed.

The table below shows the breakdown of all self-corrections by the number of bands by which the valuation was increased.

<b>Number of Bands Increased</b>	<b>Properties (%)</b>
1	50.0
2	27.4
3	11.6
4	5.2
5+	5.9
	<b>100</b>

(Please note that rounding may affect figures displayed)

## **Multiple Property Owners**

There are around 178,000 individuals and other entities that are designated liable persons for two or more properties (this covers 556,000 properties). Properties owned by Local Authorities and approved housing bodies are excluded from the analysis below.

<b>Number of Properties Owned</b>	<b>Number of Persons (000s)</b>	<b>Persons (%)</b>	<b>Number of Properties (000s)</b>	<b>Properties (%)</b>
2	122.9	69.0	245.8	44.2
3 to 5	44.7	25.1	155.7	28.0
6 to 10	7.4	4.2	53.9	9.7
11 to 20	2.0	1.1	28.0	5.0
21 to 50	0.7	0.4	22.2	4.0
51 to 100	0.2	0.1	10.7	1.9
101 to 200	0.1	0.0	8.8	1.6
201+	0.0	0.0	31.4	5.6
	<b>178</b>	<b>100</b>	<b>556</b>	<b>100</b>

(Please note that rounding may affect figures displayed)