

Local Property Tax (LPT)

2020

Preliminary Statistics

(July 2021)

These statistics are provisional and will be revised

2020 LPT Receipts

LPT receipts of €480m were transferred to the Local Government Fund in 2020.

LPT receipts include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of Household Charge from 1 July 2013. By end 2020 in excess of €73m of HHC has been collected (including approximately €1m in 2020) and in excess of 382,000 additional properties HHC compliant since 2013.

2020 LPT Compliance

The compliance rate for 2020 is currently 95.8%, which is very strong given the difficult conditions that applied during the year and is indicative of high levels of voluntary compliance by property owners.*

During 2020 39,400 compliance letters issued covering all LPT and HHC liabilities for years 2012 to 2020 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, even after significant effort on Revenue's part to engage with the persons concerned, which left Revenue with no alternative but to deploy debt collection/enforcement measures or other sanctions to ensure payment.

In regard to 2020, over 12,300 tax clearance requests were refused on foot of LPT non-compliance, of which almost 97% were subsequently granted clearance on foot of mutually acceptable payment solutions. Revenue also imposed 10,740 Income Tax and Corporation Tax surcharges on foot of LPT non-compliance and approximately 80% of cases, for which reviews were requested, were subsequently mitigated on foot of discussions between Revenue and the relevant property owners. A small number of cases were referred to the Sheriff / External Solicitors for collection.

Revenue collected LPT by way of mandatory deduction at source from salaries and pensions for approximately 86,700 properties for 2020, most of which rolled over from mandatory deductions applied in 2019.

Over 14,900 valuations have been increased arising from a combination of self-correction and Revenue challenges, with 803 valuations increased during 2020.

*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. 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.

Table 1 – Collection and Compliance by Local Authority

Local Authority	Properties Returned *	Compliance Rate **	LPT Collected ***
	2020 (000s)	2020 (%)	2020 (€ million)
Carlow	22.5	96.4	3.9
Cavan	30.0	95.6	4.2
Clare	51.8	96.4	10.9
Cork City	83.1	94.9	19.9
Cork County	133.8	97.3	31.5
Donegal	71.9	91.9	12.2
Dublin City	225.7	92.9	67.0
DLR	82.3	96.4	43.0
Fingal	101.5	97.1	31.3
Galway City	31.7	96.9	8.1
Galway County	70.6	96.0	13.7
Kerry	67.5	94.7	15.1
Kildare	77.2	95.9	21.0
Kilkenny	36.1	95.6	8.0
Laois	29.8	95.6	4.9
Leitrim	15.8	93.5	2.4
Limerick City & Co.	77.3	95.0	16.8
Longford	16.8	94.5	2.4
Louth	48.9	93.4	8.7
Mayo	58.2	94.4	10.0
Meath	67.0	95.3	15.6
Monaghan	22.5	94.9	4.2
Offaly	28.0	94.1	5.2
Roscommon	27.7	96.6	4.4
Sligo	29.9	95.1	5.8
South Dublin	95.9	96.8	24.6
Tipperary	64.1	95.9	12.4
Waterford City & Co.	50.1	95.0	9.4
Westmeath	35.0	95.2	5.9
Wexford	63.3	96.2	12.7
Wicklow	51.9	96.3	17.9
	1,868	95.8	453

*Includes rollover instructions (0.75m), new instructions (1.0m), Local Authority owned properties (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 2020 includes €66m in prepayments received in 2019 and €387m received in 2020. This includes payments collected through mandatory deduction at source and amounts paid by Local Authorities in respect of properties they own. Not included in the €453m is approximately €1m in Household Charge received during 2020. Local Government Fund receipts collected in 2020 also include €20m for LPT in previous years and prepayments for future years of €72m.

Table 2 – Mandatory Deduction at Source

Mandatory deduction at source has been applied for approximately 87,000 properties for LPT 2020. The table below shows the distribution of these properties by Local Authority. These figures fluctuate as property owners regularise their affairs.

Local Authority	Mandatory Deduction At Source	
	Number of Properties	
	2020	(%)
Carlow	1.4	
Cavan	1.8	
Clare	2.8	
Cork City	4.1	
Cork County	7.1	
Donegal	3.6	
Dublin City	9.6	
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	3.5	
Mayo	2.8	
Meath	4.6	
Monaghan	1.2	
Offaly	1.8	
Roscommon	1.5	
Sligo	1.6	
South Dublin	5.6	
Tipperary	3.4	
Waterford City & Co.	2.9	
Westmeath	2.3	
Wexford	3.3	
Wicklow	2.5	
	100	

Table 3 – Exempt, Declared and Deferred 2020

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 2020 LPT.

Local Authority	LPT Exempt 2020 (€ million) *	LPT Declared 2020 (€ million) **	LPT Deferred 2020 (€ million)	Net Position 2020 (€ million) ***
Carlow	0.1	4.4	0.1	4.3
Cavan	0.2	4.7	0.1	4.6
Clare	0.3	11.9	0.2	11.7
Cork City	0.6	21.4	0.3	21.1
Cork Co	0.9	34	0.5	33.5
Donegal	0.3	13.3	0.3	13
Dublin City	2.5	70.7	1.1	69.6
DLR	1.4	44.6	0.5	44.1
Fingal	1.1	34.9	0.6	34.3
Galway City	0.2	8.4	0.1	8.3
Galway Co	0.4	15	0.3	14.7
Kerry	0.4	16	0.2	15.8
Kildare	0.6	23.8	0.4	23.4
Kilkenny	0.3	8.9	0.2	8.7
Laois	0.2	5.7	0.1	5.6
Leitrim	0.1	2.6	0	2.6
Limerick City & Co	0.6	18.7	0.4	18.3
Longford	0.1	2.7	0.1	2.6
Louth	0.3	10	0.3	9.7
Mayo	0.2	10.7	0.2	10.5
Meath	0.5	18	0.4	17.6
Monaghan	0.1	4.6	0.1	4.5
Offaly	0.4	5.9	0.2	5.7
Roscommon	0.1	4.8	0.1	4.7
Sligo	0.2	6.3	0.1	6.2
South Dublin	0.2	27.7	0.6	27.1
Tipperary	0.6	13.5	0.3	13.2
Waterford City & Co	0.3	10.3	0.2	10.1
Westmeath	0.2	6.6	0.1	6.5
Wexford	0.4	14	0.4	13.6
Wicklow	0.5	19.1	0.4	18.7
	14.3	493.2	8.9	484.3

* 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 net position for 2020 LPT, it will not be possible to fully reconcile these amounts with collection for 2020 until a later date.

Table 4 – Payment Methods

Payment Method	Number of Properties 2020 (%)
Annual Debit Instruction*	18.6
Credit Card	6.6
Debit Card	17.9
Direct Debit	23.3
Single Debit Authority	0.5
Deduct at Source	14.9
Service Provider	12.6
Other Payment	5.6
	100

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

Table 5 – Claims for Exemption or Deferral

Based on currently available information, there are around 49,100 claims for exemption from returned properties for 2020.

Exemption Type (Self-Assessment)	Number of Properties 2020 (%)
Charitable bodies (recreational activities)	0.5
Charitable bodies (special needs accommodation)	17.8
Certain properties purchased between 1/1/2013 and 31/12/2013	23
Properties fully chargeable to commercial rates	5.1
Properties vacated because of long term mental/physical infirmity	16.1
Mobile homes	0.6
Registered nursing homes	0.6
Significant pyrite damage	3.8
Residence of severely incapacitated individual	4.3
Unfinished housing estates	6.7
Trading stock of builder/developer (unsold at 1/5/2013 or sold in the period 1/1/2013 to 31/10/2020)	21.5
	100

The above table 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 (2013-2020) 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 2013-2020.

Based on currently available information, there are around 45,800 claims for deferral in 2020. 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.

Claims for Deferral	Number of Properties 2020 (%)
Executor/Administrator of an Estate	1.1
Significant Financial Loss	0.5
Below Income Threshold	96.7
Insolvent Liable Person	1.7
	100

Table 6 – Deferrals and Exemptions by Local Authority for 2020

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

Local Authority	Deferrals Number of Properties 2020 (%)	Exemptions Number of Properties 2020 (%)
Carlow	1.5	1.3
Cavan	2.0	1.9
Clare	2.8	2.5
Cork City	3.6	4.7
Cork County	5.9	7.1
Donegal	5.8	3.4
Dublin City	10.5	13.6
DLR	2.6	4.8
Fingal	4.6	6.3
Galway City	1.0	1
Galway County	3.6	3.5
Kerry	2.9	3.5
Kildare	3.9	3.6
Kilkenny	1.9	2.2
Laois	2.0	1.4
Leitrim	0.8	1.2
Limerick City & Co.	4.7	4.2
Longford	1.0	1.3
Louth	3.9	2.2
Mayo	3.0	2.8
Meath	4.4	3.5
Monaghan	1.5	1.1
Offaly	2.0	1.4
Roscommon	1.4	1.7
Sligo	1.4	2.0
South Dublin	5.4	3.7
Tipperary	3.6	3.9
Waterford City & Co.	3.0	3.0
Westmeath	2.1	1.6
Wexford	4.3	3.2
Wicklow	2.9	2.5
	100	100

Table 7 – Valuation Bands

The table below shows the distribution of 1.68m properties by their valuation band (based on values as at 1 May 2013). 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.

	LPT Valuation Band	Number of Properties (%)
1	€0-100,000	27.5
2	€100,001-150,000	27.7
3	€150,001-200,000	20.9
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	0.8
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
		100

Table 8 – Valuation Bands by Local Authority

The table below shows the distribution of 1.68m properties by their valuation band (based on values as at 1 May 2013). 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	39.2	36.4	18.4	3.7	1.2	1.2	100
Cavan	52.2	37.7	7.4	1.7	0.5	0.5	100
Clare	37.6	34.9	18.7	5.4	1.9	1.5	100
Cork City	19.8	25.8	27.4	14.6	5.7	6.6	100
Cork County	26.7	27.3	27.3	11.2	3.7	3.8	100
Donegal	51.6	37.6	7.4	2.1	0.7	0.6	100
Dublin City	12.4	20.2	20.5	17.7	9.6	19.7	100
DLR	1.4	3.3	11.0	13.1	12.2	59.1	100
Fingal	7.2	18.7	23.9	17.5	11.3	21.4	100
Galway City	19.5	30.1	27.3	11.8	4.7	6.6	100
Galway County	35.6	31.9	22.6	5.6	2.1	2.3	100
Kerry	32.3	32.1	26.2	5.7	2.0	1.7	100
Kildare	16.2	22.0	29.9	18.2	6.7	7.0	100
Kilkenny	31.0	34.3	24.1	6.0	2.0	2.6	100
Laois	42.3	40.7	11.7	3.1	1.1	1.1	100
Leitrim	61.3	33.1	4.2	1.0	0.2	0.2	100
Limerick City & Co.	34.6	31.3	22.3	6.8	2.8	2.3	100
Longford	60.6	33.1	4.8	1.0	0.3	0.2	100
Louth	35.0	29.4	23.7	7.1	2.5	2.3	100
Mayo	43.5	38.2	13.7	2.7	0.9	1.0	100
Meath	18.3	28.0	28.3	14.2	5.8	5.5	100
Monaghan	42.2	41.5	12.6	2.5	0.8	0.6	100
Offaly	41.4	35.6	17.8	3.0	1.0	1.1	100
Roscommon	57.3	34.1	6.2	1.4	0.4	0.6	100
Sligo	44.7	31.4	16.2	4.5	1.5	1.6	100
South Dublin	7.3	17.7	26.3	19.1	10.3	19.2	100
Tipperary	39.0	34.2	19.4	4.6	1.6	1.2	100
Waterford City & Co.	38.3	29.8	21.0	5.9	2.5	2.4	100
Westmeath	39.0	36.6	17.6	4.0	1.4	1.3	100
Wexford	34.7	34.7	23.2	4.4	1.6	1.5	100
Wicklow	12.6	17.9	26.4	18.2	9.6	15.2	100
	27.1	27.4	20.9	10.1	4.9	9.5	100

Table 9 – Valuation Band Changes Compared to the Revenue Estimate for 2013

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. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. 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.

- 43% of property owners self-assessed the same LPT valuation band as the Revenue Estimate ;
- 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.

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	27.1	49.7	9.2	3.1	2.2	100
Cavan	0.1	2.6	31.9	53.8	8.4	2.1	1.1	100
Clare	0.4	8	30.6	46.4	8.9	3.3	2.5	100
Cork City	1.8	7	25.3	49.2	8.1	3.8	4.7	100
Cork County	2.5	12.8	26.5	39.9	8.7	5.1	4.5	100
Donegal	0.0	1.2	29.3	53.3	11.4	3.1	1.6	100
Dublin City	17.2	12.2	24.9	31.7	5.7	2.8	5.5	100
DLR	16.8	12.5	20.3	31.1	6.2	4	9	100
Fingal	8.6	11.9	30.7	36.7	5.3	2.7	4.2	100
Galway City	2.3	10.6	29.8	43.1	7	3.2	4	100
Galway County	0.5	10	27.5	44.2	9.7	4.8	3.2	100
Kerry	0.7	14.5	28.5	39.7	9.4	4.5	2.7	100
Kildare	2.6	7.8	24.5	46.8	8.3	4.4	5.5	100
Kilkenny	0.7	11.1	28.9	43.8	8.3	4	3.2	100
Laois	0.0	2.8	30.2	53.3	8.9	2.9	1.9	100
Leitrim	0.0	1.5	37.2	51.7	7.6	1.5	0.6	100
Limerick City & Co.	1.5	9.8	29.1	46.8	7.4	3	2.4	100
Longford	0.0	1.1	28.5	60.7	7.4	1.6	0.7	100
Louth	0.7	6.5	33.4	45.4	7.5	3.7	2.8	100
Mayo	0.2	5.7	31.9	48.5	9.1	2.8	1.7	100
Meath	1.5	7.5	26.5	45.8	8.9	4.8	5	100
Monaghan	0.0	3.7	27.2	55.8	9.2	2.7	1.4	100
Offaly	0.1	10.2	32.6	44.3	8	2.9	1.9	100
Roscommon	0.0	1.4	36.8	51.7	7.3	1.8	1	100
Sligo	0.2	9.1	31.7	45.2	8.4	3.2	2.2	100
South Dublin	6.0	11.5	34.4	39.1	4.5	2	2.5	100
Tipperary	0.4	10	29.3	46.4	8.4	3.4	2.1	100
Waterford City & Co.	0.8	10.5	25.3	49.4	7.3	3.6	3	100
Westmeath	0.1	6.9	28	50.8	8.8	3.1	2.2	100
Wexford	0.2	8.6	30.9	43.8	9.6	4.2	2.5	100
Wicklow	3.5	8.3	20.3	41.8	10.1	6.3	9.7	100
	4	9	28	43	8	4	4	100

Table 10 – 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 14,900 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.

Number of Bands Increased	Number of Properties (%)
1	50.7
2	27.2
3	11.3
4	5.1
5+	5.7
	100

Table 11 – Multiple Property Owners

There are around 177,000 individuals and other entities that are designated liable persons for two or more properties (this covers 559,000 properties). Properties owned by Local Authorities and approved housing bodies are excluded from the analysis below.

Number of Properties Owned	Number of Persons (000s)	Persons (%)	Number of Properties (000s)	Properties (%)
2	123.8	69.9	247.7	44.3
3 to 5	43.5	24.6	151.2	27.1
6 to 10	7.0	3.9	50.5	9.0
11 to 20	1.9	1.1	26	4.6
21 to 50	0.7	0.4	20.4	3.7
51 to 100	0.2	0.1	11.0	2.0
101 to 200	0.1	0.0	9.0	1.6
201+	0.0	0.0	43	7.7
	177	100	559	100

Notes

Please note that rounding may affect figures displayed.

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 2020. Updates to the statistics below and for LPT 2021 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.