

Local Property Tax (LPT) for 2021

Statistics Update

(August 2022)

These statistics are provisional and will be revised

2021 LPT Receipts

LPT receipts of €552.5m were transferred to the Local Government Fund in 2021.

LPT receipts include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of Household Charge from 1 July 2013. By end 2021 €74m of HHC has been collected (including approximately €1m in 2021) and in excess of 380,000 additional properties HHC compliant since 2013.

2021 LPT Compliance

The compliance rate for 2021 is currently estimated to be 95%, which is strong given the difficult conditions that applied during the year and is indicative of high levels of voluntary compliance by property owners.*

Since January 2021, the vast majority of property owners have fully complied with their LPT payment obligations for the year, either on a phased basis or by way of a single payment. Revenue has engaged extensively with residential property owners who are experiencing financial difficulties since the pandemic began to agree flexible payment arrangements that best suit their circumstances.

However, there was a relatively small number of cases who chose to remain non-compliant, which leaves Revenue with no alternative but to deploy sanctions to ensure payment. During this year, 3,580 tax clearance requests were refused on foot of LPT non-compliance for 2021, of which the vast majority were subsequently granted clearance following mutually acceptable payment solutions being agreed. 17,869 LPT surcharges have been applied, in Income Tax and Corporation Tax cases, on foot of LPT non-compliance. Of the cases for which reviews were requested, 71% of the surcharges have been mitigated or removed following payment of LPT liabilities.

Revenue has continued to deduct LPT at source for 2021 for 73,963 properties subject to mandatory deduction.

In addition, 22,020 valuations have been increased since 2013, arising from a combination of self-correction and Revenue challenges.

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.

Table 1 – Collection and Compliance by Local Authority

Local Authority	Properties Returned *	Compliance Rate **	LPT Collected ***
	2021 (000s)	2021 (%)	2021 (€ million)
Carlow	22.2	95.3	3.8
Cavan	29.8	95.1	4.8
Clare	51.5	96.0	10.9
Cork City	83.1	94.0	21.4
Cork County	133.6	98.0	32.1
Donegal	70.9	90.6	12.1
Dublin City	224.8	92.7	66.5
DLR	82.7	97.1	50.8
Fingal	101.7	97.8	31.3
Galway City	31.6	96.9	8.1
Galway County	70.1	95.2	13.6
Kerry	67.1	94.3	14.7
Kildare	77.3	95.9	20.9
Kilkenny	35.9	95.0	8.0
Laois	29.5	94.7	4.9
Leitrim	15.7	92.7	2.3
Limerick City & Co.	77.0	94.5	16.8
Longford	16.7	93.8	2.4
Louth	48.6	92.8	8.7
Mayo	57.9	93.9	10.9
Meath	67.0	95.4	15.6
Monaghan	22.4	94.3	4.1
Offaly	27.8	93.4	5.1
Roscommon	27.4	95.6	4.3
Sligo	29.7	94.2	5.8
South Dublin	95.9	96.7	24.6
Tipperary	63.7	95.2	12.3
Waterford City & Co.	49.9	94.8	10.1
Westmeath	34.9	95.1	6.8
Wexford	62.8	95.5	12.6
Wicklow	51.8	96.2	16.3
	1,861	95	463

*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 2021 includes €72m in prepayments received in 2020 and €391m received in 2021. 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 €463m is approximately €1m in Household Charge received during 2021. Local Government Fund receipts collected in 2021 also include €35.5m for LPT in previous years and prepayments for future years of €124m.

Table 2 – Mandatory Deduction at Source

Mandatory deduction at source has been applied for approximately 74,000 properties for LPT 2021. 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	
	2021	(%)
Carlow	1.4	
Cavan	1.8	
Clare	2.8	
Cork City	4.1	
Cork County	7.1	
Donegal	3.6	
Dublin City	9.5	
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.	4.5	
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	3.5	
Waterford City & Co.	2.9	
Westmeath	2.2	
Wexford	3.3	
Wicklow	2.5	
	100	

Table 3 – Exempt, Declared and Deferred

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 2021 LPT.

Local Authority	LPT Exempt 2021 (€ million) *	LPT Declared 2021 (€ million) **	LPT Deferred 2021 (€ million)	Net Position 2021 (€ million) ***
Carlow	0.1	4.4	0.1	4.2
Cavan	0.2	5.4	0.1	5.2
Clare	0.3	11.9	0.2	11.7
Cork City	0.7	23.0	0.4	22.6
Cork Co	0.9	34.9	0.6	34.3
Donegal	0.3	13.3	0.4	12.9
Dublin City	2.5	70.8	1.2	69.6
DLR	1.7	52.6	0.6	52.0
Fingal	1.1	35.0	0.6	34.4
Galway City	0.2	8.4	0.1	8.3
Galway Co	0.4	15.0	0.3	14.7
Kerry	0.4	15.6	0.2	15.4
Kildare	0.6	23.8	0.5	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	0.1	2.5
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	0.3	9.7
Mayo	0.2	11.7	0.2	11.5
Meath	0.5	18.0	0.4	17.6
Monaghan	0.1	4.6	0.1	4.4
Offaly	0.4	6.2	0.2	6.0
Roscommon	0.1	4.8	0.1	4.7
Sligo	0.2	6.2	0.1	6.1
South Dublin	0.2	27.2	0.6	26.6
Tipperary	0.6	13.8	0.3	13.5
Waterford City & Co	0.3	11.1	0.2	10.9
Westmeath	0.2	7.6	0.2	7.5
Wexford	0.4	14.0	0.4	13.6
Wicklow	0.5	17.7	0.4	17.4
14	14	506	10	496

* 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 2021 LPT, it will not be possible to fully reconcile these amounts with collection for 2021 until a later date.

Table 4 – Payment Methods

Payment Method	Number of Properties 2021 (%)
Annual Debit Instruction*	19.4
Credit Card	6.5
Debit Card	19.1
Direct Debit	23.3
Single Debit Authority	0.6
Deduct at Source	14.5
Service Provider	11.6
Other Payment	5.0
	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 49,000 claims for exemption from returned properties for 2021.

Exemption Type (Self-Assessment)	Number of Properties 2021 (%)
Charitable bodies (recreational activities)	0.4
Charitable bodies (special needs accommodation)	18.3
Certain properties purchased between 1/1/2013 and 31/12/2013	22.6
Properties fully chargeable to commercial rates	5.1
Properties vacated because of long term mental/physical infirmity	16.3
Mobile homes	0.6
Registered nursing homes	0.6
Significant pyrite damage	4.1
Residence of severely incapacitated individual	4.4
Unfinished housing estates	6.8
Trading stock of builder/developer (unsold at 1/5/2013 or sold in the period 1/1/2013 to 31/10/2020)	20.7
	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 (2013-2021) 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 2013-2021.

Based on currently available information, there are around 40,700 claims for deferral in 2021. 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 2021 (%)
Executor/Administrator of an Estate	1.2
Significant Financial Loss	0.5
Below Income Threshold	96.7
Insolvent Liable Person	1.6
	100

Table 6 – Deferrals and Exemptions by Local Authority

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 2021 (%)	Exemptions Number of Properties 2021 (%)
Carlow	1.5	1.3
Cavan	1.9	1.8
Clare	2.7	2.5
Cork City	3.6	4.8
Cork County	5.8	7.2
Donegal	5.7	3.4
Dublin City	10.6	13.3
DLR	2.8	4.9
Fingal	4.8	6.4
Galway City	1.0	1.0
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	4.3	3.6
Monaghan	1.5	1.1
Offaly	2.0	1.3
Roscommon	1.4	1.7
Sligo	1.4	2.0
South Dublin	5.5	3.7
Tipperary	3.7	3.9
Waterford City & Co.	3.0	3.0
Westmeath	2.1	1.6
Wexford	4.2	3.1
Wicklow	2.9	2.5
	100	100

Table 7 – Valuation Bands

The table below shows the distribution of 1.6m 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	27.2
2	€100,001-150,000	27.4
3	€150,001-200,000	20.9
4	€200,001-250,000	10.1
5	€250,001-300,000	4.9
6	€300,001-350,000	2.9
7	€350,001-400,000	1.9
8	€400,001-450,000	1.3
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
		100

Table 8 – Valuation Bands by Local Authority

The table below shows the distribution of 1.6m 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	36.3	18.4	3.8	1.2	1.2	100
Cavan	52.3	37.7	7.4	1.7	0.5	0.5	100
Clare	37.7	34.9	18.6	5.4	1.9	1.5	100
Cork City	19.9	25.8	27.3	14.6	5.8	6.6	100
Cork County	26.8	27.3	27.2	11.1	3.7	3.8	100
Donegal	51.7	37.5	7.4	2.1	0.7	0.6	100
Dublin City	12.3	20.2	20.5	17.7	9.6	19.6	100
DLR	1.5	3.3	11.0	13.1	12.1	59	100
Fingal	7.1	18.6	23.9	17.5	11.4	21.4	100
Galway City	19.5	30.1	27.3	11.8	4.7	6.6	100
Galway County	35.6	31.9	22.5	5.6	2.1	2.3	100
Kerry	32.3	32.0	26.1	5.7	2.0	1.7	100
Kildare	16.1	22.1	29.9	18.2	6.7	7	100
Kilkenny	31.0	34.3	24.1	6.0	2.0	2.6	100
Laois	42.2	40.7	11.8	3.1	1.1	1.1	100
Leitrim	61.3	33.0	4.2	1.0	0.2	0.2	100
Limerick City & Co.	34.7	31.3	22.2	6.8	2.8	2.3	100
Longford	60.7	32.9	4.8	1.0	0.3	0.2	100
Louth	35.1	29.5	23.5	7.1	2.5	2.3	100
Mayo	43.6	38.1	13.7	2.7	1.0	1	100
Meath	18.3	28.0	28.3	14.1	5.8	5.5	100
Monaghan	42.3	41.3	12.5	2.5	0.8	0.6	100
Offaly	41.2	35.7	17.8	3.1	1.0	1.1	100
Roscommon	57.4	33.9	6.2	1.4	0.4	0.6	100
Sligo	44.9	31.3	16.2	4.5	1.6	1.6	100
South Dublin	7.3	17.7	26.4	19.1	10.3	19.2	100
Tipperary	39.0	34.2	19.4	4.6	1.6	1.2	100
Waterford City & Co.	38.5	29.8	20.9	5.9	2.5	2.4	100
Westmeath	39.2	36.5	17.5	4.0	1.5	1.4	100
Wexford	34.8	34.6	23.1	4.4	1.6	1.5	100
Wicklow	12.7	17.8	26.4	18.2	9.6	15.3	100
	27.2	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 1.7m 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	27.0	49.7	9.3	3.1	2.2	100
Cavan	0.1	2.6	31.9	53.8	8.4	2.1	1.1	100
Clare	0.4	8.0	30.5	46.4	8.9	3.3	2.5	100
Cork City	1.8	7.0	25.3	49.2	8.1	3.9	4.8	100
Cork County	2.5	12.8	26.4	40.0	8.7	5.1	4.6	100
Donegal	0.1	1.2	29.2	53.4	11.4	3.1	1.6	100
Dublin City	17.1	12.1	24.9	31.8	5.7	2.9	5.5	100
DLR	16.8	12.5	20.2	31.1	6.2	4.0	9.1	100
Fingal	8.6	11.8	30.6	36.7	5.4	2.7	4.2	100
Galway City	2.3	10.5	29.7	43.1	7.0	3.3	4.0	100
Galway County	0.5	10.0	27.4	44.3	9.8	4.8	3.2	100
Kerry	0.7	14.5	28.4	39.7	9.4	4.5	2.7	100
Kildare	2.6	7.8	24.5	46.8	8.4	4.5	5.5	100
Kilkenny	0.7	11.1	28.8	43.9	8.3	4.0	3.2	100
Laois	0.0	2.8	30.1	53.3	8.9	3.0	1.9	100
Leitrim	0.0	1.5	37.1	51.7	7.6	1.5	0.6	100
Limerick City & Co.	1.5	9.8	29.1	46.8	7.4	3.1	2.4	100
Longford	0.0	1.1	28.4	60.7	7.4	1.7	0.7	100
Louth	0.7	6.4	33.4	45.4	7.5	3.7	2.9	100
Mayo	0.2	5.7	31.9	48.5	9.2	2.8	1.7	100
Meath	1.5	7.5	26.4	45.8	9.0	4.9	5.0	100
Monaghan	0.0	3.7	27.1	55.8	9.2	2.7	1.4	100
Offaly	0.1	10.2	32.5	44.3	8.0	2.9	1.9	100
Roscommon	0.0	1.4	36.7	51.7	7.3	1.8	1.0	100
Sligo	0.2	9.0	31.7	45.3	8.4	3.3	2.2	100
South Dublin	6.0	11.5	34.3	39.1	4.5	2.1	2.5	100
Tipperary	0.4	10.0	29.3	46.4	8.4	3.4	2.1	100
Waterford City & Co.	0.8	10.5	25.3	49.4	7.3	3.7	3.0	100
Westmeath	0.1	7.0	28.0	50.8	8.8	3.1	2.2	100
Wexford	0.2	8.6	30.8	43.9	9.6	4.2	2.6	100
Wicklow	3.5	8.3	20.3	41.7	10.1	6.4	9.8	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 22,020 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	50.5
2	27.2
3	11.5
4	5.1
5+	5.7
	100

Table 11 – Multiple Property Owners

There are around 181,000 individuals and other entities that are designated liable persons for two or more properties (this covers 573,000 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	126.5	69.9	253.1	44.2
3 to 5	44.4	24.5	154.2	26.9
6 to 10	7.2	4.0	51.8	9.0
11 to 20	1.9	1.1	26.8	4.7
21 to 50	0.7	0.4	21.1	3.7
51 to 100	0.2	0.1	11.6	2.0
101 to 200	0.1	0.0	8.9	1.6
201+	0.1	0.0	45.6	8.0
	181	100	573	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 2021. Statistics for 2021 and earlier years are available at: <https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/lpt-stats-2013-2021/index.aspx>. Information in relation to 2022 is published at: <https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/lpt-stats-2022/index.aspx>.

Any queries of a statistical nature in relation to LPT should be directed to statistics@revenue.ie.