

Local Property Tax (LPT) Statistics

Preliminary
(As of April 2016)

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 in 2016.
Detailed statistics for the years 2013 through 2015 are published at:
<http://www.revenue.ie/en/about/statistics/local-property-tax.html>.

Updates to the statistics below will be provided in due course.



LPT Exchequer Receipts (including payments of Household Charge)

LPT Exchequer Receipts in 2016 at end March are €216m, this includes around €44m in LPT receipts for 2015 and Household Charge arrears of €1m. In addition, €48m in receipts for 2016 LPT was collected in late 2015.

2016 LPT

The LPT 2016 compliance rate is estimated to be 87% currently.*

This is based on payment instructions rolled over from 2015 for 0.75m properties (phased payments and deferrals/exemptions), new instructions received to date for 0.79m properties for 2016, 0.06m properties for which mandatory deduction at source is applied, 0.01m work items, 0.001m properties where the owner has requested a new property ID and PIN in the last week and 0.13m Local Authority owned properties.

LPT Compliance

Since March 2016, 170,000 compliance letters, for liabilities for all years, have issued and the compliance campaign is ongoing.

While the vast majority of property owners have fully complied with their LPT payment obligations, there have been a relatively small number of non-compliant cases that left Revenue with no alternative but to deploy compliance sanctions to ensure payment. However, it has been possible to subsequently resolve many of these cases without having to fully follow through with the various sanctions.

In respect of 2016, over 400 cases have been selected for referral to Sheriffs or Solicitors to date. Of these, 157 cases have escalated beyond demand stage to full debt collection/enforcement action.

Of the 23,800 tax clearance refusals in relation to LPT (for all years), the vast majority have been settled to mutual satisfaction and tax clearance restored. Over 70% of the 31,100 Income Tax/Corporation Tax surcharges for which reviews are requested have been removed or mitigated on foot of discussions between Revenue and the relevant property owners.

Revenue has continued to deduct LPT at source for 2016 from 49,267 property owners that were subject to mandatory deduction in 2015. In the past month over 13,000 additional deduction instructions have issued to employers/pension providers in respect of non-compliant property owners. Further instructions will issue in the coming weeks in respect of property owners who failed to act on foot of the compliance letters.

In addition, over 10,200 valuations have been increased arising from a combination of self-correction and Revenue challenges. These numbers will fluctuate over time as property owners opt to regularise their LPT affairs.

* The compliance rates are calculated on an expected Register of 1.95m properties. Due to rounding, the compliance rates may not match when estimated from total figures above. The expected Register numbers are extrapolated from Central Statistics Office Census 2011 information. Work is ongoing to validate the Register.

Local Adjustment Factor 2016

Eleven Local Authorities availed of the opportunity to vary the rate of LPT for 2016, covering nearly 1m properties, and advised Revenue of their decision by 30 September 2015. Revenue has made the necessary changes automatically for LPT 2016.

The estimated impact of the variations on LPT yield is a reduction of €25m approximately.

The table below shows a range of LPT payment amounts for 2016 after the application of the Local Adjustment Factors for LPT 2016. "No Change" implies that current LPT rates continue to apply: 0.18% on valuation bands up to €1m, 0.25% on the value over €1m.

Band		Property Value Range	Standard Rate (€)	-1.5% (€)	-3% (€)	-5% (€)	-7.5% (€)	-10% (€)	-15% (€)
1		€0-100k	90	88	87	86	83	81	76
2		€100-150k	225	221	218	214	208	202	191
3		€150-200k	315	310	305	299	291	283	267
4		€200-250k	405	398	392	385	374	364	344
5		€250-300k	495	487	480	470	457	445	420
6		€300-350k	585	576	567	556	541	526	497
7		€350-400k	675	664	654	641	624	607	573
8		€400-450k	765	753	742	727	707	688	650
10		€500-550k	945	930	916	898	874	850	803
12		€600-650k	1,125	1,108	1,091	1,069	1,040	1,012	956
14		€700-750k	1,305	1,285	1,265	1,240	1,207	1,174	1,109
16		€800-850k	1,485	1,462	1,440	1,411	1,373	1,336	1,262
18		€900-950k	1,665	1,640	1,615	1,582	1,540	1,498	1,415
€1m	€1m+		1,800	1,773	1,746	1,710	1,665	1,620	1,530
€1.5m	€1m+		3,050	3,004	2,958	2,897	2,821	2,745	2,592
			<i>20 Councils</i>	<i>Louth</i>	<i>Longford</i>	<i>Cork Co</i>	<i>Kildare Monaghan</i>	<i>Cork City</i>	<i>Clare Dublin City DLR Fingal South Dublin</i>

(please note that rounding may affect figures displayed)

Local Authority Analysis – Collection and Compliance to Date for 2016

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

Local Authority	Properties Returned *	Compliance Rate **	LPT Collected ***
	2016 LPT (000s)	2016 LPT (%)	2016 LPT (€ million)
Carlow	19.6	86.8	2.0
Cavan	25.9	85.1	2.3
Clare	45.8	87.6	4.5
Cork City	48.0	87.5	5.1
Cork Co	146.5	88.9	19.5
Donegal	60.6	79.4	5.7
Dublin City	203.8	85.3	33.4
DLR	76.8	90.5	20.0
Fingal	90.8	90.1	13.7
Galway City	28.5	88.9	4.2
Galway Co	61.9	86.5	7.3
Kerry	60.6	86.4	7.7
Kildare	68.8	88.2	9.0
Kilkenny	31.7	86.9	3.7
Laois	25.6	85.9	2.3
Leitrim	13.8	83.7	1.2
Limerick City & Co	68.2	86.1	7.7
Longford	14.6	84.4	1.2
Louth	42.1	83.6	4.4
Mayo	51.7	85.6	5.7
Meath	58.4	86.2	7.5
Monaghan	20.0	86.2	1.9
Offaly	24.4	84.7	2.5
Roscommon	23.9	86.0	2.2
Sligo	26.4	86.0	2.7
South Dublin	86.4	89.7	11.5
Tipperary	56.7	87.0	6.2
Waterford City & Co	43.9	85.8	4.5
Westmeath	30.7	86.3	3.1
Wexford	55.9	87.0	6.1
Wicklow	47.1	89.3	7.8
	<i>1,669</i>	<i>87</i>	<i>217</i>

(please note that rounding may affect figures displayed)

* Includes rollover instructions (0.75m), new instructions (0.79m), Local Authority owned properties returned to date (0.13m), properties where the owner has requested a new property ID and PIN in the last week (0.001m), work items (0.01m) and properties where mandatory deduction at source (0.06m) is applied.

** The compliance rate compares the number of properties returned against the expected Register of 1.95m extrapolated from CSO Census information. Work is ongoing to validate the Revenue register size.

*** LPT collected for 2016 includes €48m in prepayments received in 2015 and €169m to date in 2016, of which €1m is Household Charge received during 2016. Exchequer receipts collected in 2016 (to date) also include €44m in LPT for 2015 and €3m in LPT for 2014.

Local Authority Analysis – Mandatory Deduction at Source for 2016

Mandatory deduction at source for LPT has been applied for approximately 62,000 properties for 2016 LPT. The table below shows the distribution of these properties by Local Authority in each year.

These figures can 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.

Local Authority	Mandatory Deduction At Source Properties
	2016 LPT (%)
Carlow	1.4
Cavan	1.8
Clare	2.7
Cork City	2.4
Cork Co	8.6
Donegal	3.5
Dublin City	10.1
DLR	2.3
Fingal	6.5
Galway City	1.4
Galway Co	3.9
Kerry	2.6
Kildare	4.9
Kilkenny	2.2
Laois	2.4
Leitrim	0.7
Limerick City & Co	4.3
Longford	0.9
Louth	3.6
Mayo	2.3
Meath	4.9
Monaghan	1.2
Offaly	1.9
Roscommon	1.4
Sligo	1.4
South Dublin	5.9
Tipperary	3.4
Waterford City & Co	3.0
Westmeath	2.3
Wexford	3.4
Wicklow	2.5
	<i>100</i>

(please note that rounding may affect figures displayed)

Payment Types for 2016

Payment Type	2016 LPT (%) *
Credit Card	4.7
Debit Card	15.0
Direct Debit	24.6
Single Debit Authority	23.0
Deduct at Source	14.1
Service Provider	10.5
Other Payment	8.1
	<i>100</i>

(please note that rounding may affect figures displayed)

* 2016 figures are preliminary estimates, based on 2015 rollover and new instructions received to date for 2016.

Claims for Deferral or Exemption for 2016

Based on currently available information, there are around 43,700 claims for exemption from returned properties for 2016.

Exemption Type (Self Assessment)	2016 LPT *	
	Number (000s)	%
Charitable recreational activities	0.2	0.5
Charity/Public Body owned for special needs	5.3	12.1
Diplomatic properties	0.0	0.0
First Time Buyer purchase 1/1/2013-31/12/2013	11.2	25.6
Fully subject to Commercial rates	2.1	4.9
Long-term illness	6.4	14.7
Mobile homes	0.3	0.7
New & unused between 1/1/2013 - 31/10/2016	5.2	11.9
Nursing homes	0.2	0.5
Pyrite damaged	0.8	1.8
Residence of a severely incapacitated individual	1.8	4.2
Unfinished Housing Estates	3.2	7.3
Unsold by builder/developer	6.9	15.7
	<i>44</i>	<i>100</i>

(please note that rounding may affect figures displayed)

* 2016 figures are preliminary estimates, based on 2015 rollover and new instructions received to date for 2016.

Based on currently available information, there are around 28,600 claims for deferral in 2016. 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	2016 LPT*	
	Number (000s)	%
Executor/Administrator of an Estate	1.0	3.4
Significant Financial Loss	0.2	0.8
Below Income Threshold	26.8	93.8
Insolvent Liable Person	0.6	2.0
	<i>29</i>	<i>100</i>

(please note that rounding may affect figures displayed)

* 2016 figures are preliminary estimates, based on 2015 rollover and new instructions received to date for 2016.