

# Local Property Tax (LPT) Statistics 2017

Preliminary  
(As of April 2017)

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 2017.

Updates to the statistics below will be published in due course at:  
<http://www.revenue.ie/en/about/statistics/local-property-tax.html>. 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 Exchequer Receipts and Household Charge Payments**

LPT Exchequer Receipts in 2017 at end March are €225m.

Exchequer Receipts also include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of HHC from 1 July 2013. To date, €66m has been collected (including €1m in 2017).

### **2017 LPT Compliance**

The LPT 2017 compliance rate is estimated to be 92% currently.\*

This is based on payment instructions rolled over from 2016 for 0.63m properties (phased payments and deferrals/exemptions), new instructions received to date for 0.87m properties for 2017, 0.08m properties for which mandatory deduction at source is applied, 0.02m work items and 0.13m Local Authority owned properties.

Since February 2017, 186,000 compliance letters, for LPT 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 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. Since January 2017, over 500 cases have been selected for referral to Sheriffs or Solicitors to date. Of these, 191 cases have escalated beyond demand stage to full debt collection/enforcement action.

Since January 2017, over 4,700 tax clearance requests were refused on foot of LPT non-compliance, of which almost 97% were subsequently granted clearance following mutually acceptable payment solutions being agreed. Over 3,000 Income Tax and Corporation Tax surcharges have been applied on foot of LPT non-compliance, of the cases for which reviews were requested over 70% of the surcharges have been removed or mitigated following payment of LPT liabilities.

Revenue has continued to deduct LPT at source for 2017 from 63,200 property owners that were subject to mandatory deduction in 2016. In the past month over 22,000 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 recently issued.

In addition, over 11,600 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.

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\*Due to rounding, the compliance rate may not match when estimated from total figures above. 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 Adjustment Factor for 2017

Eight Local Authorities availed of the opportunity to vary the rate of LPT for 2017 (compared to the standard LPT rate), covering nearly 0.7m properties (excluding Local Authority owned properties) and advised Revenue of their decision by 30 September 2016.

Revenue has made the necessary changes automatically for property owners for LPT 2017.

The table below shows a range of LPT payment amounts for 2017 after the application of the Local Adjustment Factors for LPT 2017.

“No Change” implies that standard LPT rates apply: 0.18% on valuation bands up to €1m, 0.25% on the value over €1m.

<b>Band</b>	<b>Property Value Range</b>	<b>Standard Rate (€)</b>	<b>+10% (€)</b>	<b>+5% (€)</b>	<b>-3% (€)</b>	<b>-15% (€)</b>
1	€0-100k	90	99	94	87	76
2	€100-150k	225	247	236	218	191
3	€150-200k	315	346	330	305	267
4	€200-250k	405	445	425	392	344
5	€250-300k	495	544	519	480	420
6	€300-350k	585	643	614	567	497
7	€350-400k	675	742	708	654	573
8	€400-450k	765	841	803	742	650
10	€500-550k	945	1,039	992	916	803
12	€600-650k	1,125	1,237	1,181	1,091	956
14	€700-750k	1,305	1,435	1,370	1,265	1,109
16	€800-850k	1,485	1,633	1,559	1,440	1,262
18	€900-950k	1,665	1,831	1,748	1,615	1,415
€1m	€1m+	1,800	1,980	1,890	1,746	1,530
€1.5m	€1m+	3,050	3,355	3,202	2,958	2,592
		<i>23 Councils</i>	<i>Galway Co Limerick</i>	<i>Wexford</i>	<i>Longford</i>	<i>Dublin City DLR Fingal South Dublin</i>

(Please note that rounding may affect figures displayed)

## Local Authority Analysis – Collection and Compliance to Date for 2017

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 ***
	2017 LPT (000s)	2017 LPT (%)	2017 LPT (€ million)
Carlow	21.3	93.8	2.4
Cavan	28.4	92.8	2.8
Clare	49.6	94.3	6.3
Cork City	50.6	92.0	6.8
Cork Co	157.1	94.8	24.4
Donegal	66.3	86.2	7.0
Dublin City	215.7	90.0	40.1
DLR	79.7	93.6	23.8
Fingal	98.5	97.4	16.3
Galway City	30.2	93.6	5.0
Galway Co	67.1	93.3	9.6
Kerry	64.3	91.2	9.3
Kildare	74.6	95.3	11.5
Kilkenny	34.5	93.8	4.4
Laois	28.5	95.1	2.8
Leitrim	14.9	89.9	1.4
Limerick City & Co	73.8	92.7	10.0
Longford	15.8	90.9	1.4
Louth	46.6	92.1	5.5
Mayo	55.1	90.6	6.8
Meath	64.3	94.5	8.9
Monaghan	21.5	92.3	2.5
Offaly	26.8	92.7	3.0
Roscommon	26.0	92.8	2.6
Sligo	28.3	91.8	3.2
South Dublin	93.7	96.9	13.8
Tipperary	61.1	93.2	7.4
Waterford City & Co	47.7	92.7	5.4
Westmeath	33.1	92.6	3.7
Wexford	60.4	93.6	7.7
Wicklow	50.1	94.5	9.3
	<b>1,786</b>	<b>92</b>	<b>265</b>

(Please note that rounding may affect figures displayed)

\* Includes rollover instructions (0.63m), new instructions (0.87m), Local Authority owned properties returned to date (0.13m), work items (0.02m) and properties where mandatory deduction at source (0.08m) is applied.

\*\* Due to rounding, the compliance rate may not match when estimated from total figures above. 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 2017 includes €51m in prepayments received in 2016 and €214m to date in 2017. Exchequer Receipts collected in 2017 (to date) also include €10m in LPT for earlier years and €1m of Household Charge.

## Local Authority Analysis – Mandatory Deduction at Source for 2017

Mandatory deduction at source for LPT has been applied for approximately 87,000 properties for 2017 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.

<b>Local Authority</b>	<b>Mandatory Deduction At Source Properties 2017 LPT (%)</b>
Carlow	1.4
Cavan	1.8
Clare	2.7
Cork City	2.2
Cork Co	8.9
Donegal	3.6
Dublin City	9.8
DLR	2.4
Fingal	6.4
Galway City	1.5
Galway Co	3.9
Kerry	2.7
Kildare	5.0
Kilkenny	2.2
Laois	2.4
Leitrim	0.8
Limerick City & Co	4.3
Longford	0.9
Louth	3.5
Mayo	2.6
Meath	4.8
Monaghan	1.2
Offaly	1.9
Roscommon	1.5
Sligo	1.6
South Dublin	5.7
Tipperary	3.4
Waterford City & Co	3.0
Westmeath	2.2
Wexford	3.3
Wicklow	2.5
	<b>100</b>

(Please note that rounding may affect figures displayed)

## **Payment Types for 2017**

<b>Payment Type</b>	<b>2017 LPT* (%)</b>
Annual Debit Instruction**	14.3
Credit Card	4.9
Debit Card	17.4
Direct Debit	24.7
Single Debit Authority	4.7
Deduct at Source	15.6
Service Provider	13.8
Other Payment	4.6
	<b>100</b>

(Please note that rounding may affect figures displayed)

\* 2017 figures are preliminary estimates, based on 2016 rollover and new instructions received to date for 2017.

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

## Claims for Exemption or Deferral for 2017

Based on currently available information, there are around 47,000 claims for exemption from returned properties for 2017.

<b>Exemption Type (Self Assessment)</b>	<b>2017 LPT *</b>	
	<b>Number (000s)</b>	<b>%</b>
Charitable recreational activities	0.2	0.5
Charity/Public Body owned for special needs	7.0	14.8
Diplomatic properties	0.0	0.0
First Time Buyer purchase 1/1/2013-31/12/2013	11.8	24.9
Fully subject to Commercial rates	2.2	4.8
Long-term illness	7.1	15.0
Mobile homes	0.3	0.6
New & unused between 1/1/2013 - 31/10/2016	5.3	11.2
Nursing homes	0.3	0.5
Pyrite damaged	1.1	2.3
Residence of a severely incapacitated individual	1.9	4.1
Unfinished Housing Estates	3.3	6.9
Unsold by builder/developer	6.8	14.3
	<b>47</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

\* 2017 figures are preliminary estimates, based on 2016 rollover and new instructions received to date for 2017.

Based on currently available information, there are around 48,000 claims for deferral in 2017. 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>2017 LPT*</b>	
	<b>Number (000s)</b>	<b>%</b>
Executor/Administrator of an Estate	0.9	1.8
Significant Financial Loss	0.2	0.4
Below Income Threshold	46.3	96.0
Insolvent Liable Person	0.8	1.7

(Please note that rounding may affect figures displayed)

\* 2017 figures are preliminary estimates, based on 2016 rollover and new instructions received to date for 2017.