

Local Property Tax (LPT) Statistics

Preliminary
(April 2020)

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 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.



2020 LPT Receipts

LPT receipts of €132.5m have been transferred to the Local Government Fund in 2020 to date.

LPT receipts include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of HHC from 1 July 2013. Since then €72.8m of HHC has been collected (including €0.5m to date in 2020).

Due to the Coronavirus COVID-19, Revenue has delayed the deduction date for LPT Annual Debit Instruction or Single Debit Authority payments from 21 March 2020 to 21 May 2020. This has consequently impacted on the amount of the LPT collected so far this year.

2020 LPT Compliance

The compliance rate for 2019 is currently at 91.2%, which is in line with previous years.*

Since January 2020, in excess of 39,400 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, any non-compliant cases are being actively managed.

During this period, 4,105 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 1,813 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 2020 for over 92,000 properties subject to mandatory deduction in 2019. In the past months over 600 additional deduction instructions have issued to employers/pension providers in respect of non-compliant property owners.

In addition, over 14,388 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 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 Factor 2020

Twenty-five Local Authorities availed of the opportunity to vary the rate of LPT for 2020 (compared to the standard LPT rate), covering nearly 1.4m properties (excluding Local Authority owned properties) and advised Revenue of their decision by 30 September 2019.

Revenue has made the necessary changes automatically for property owners.

The table below shows a range of LPT payment amounts for 2020 after the application of the Local Adjustment Factor for LPT 2020.

Where no Local Adjustment Factor changes have been made, the standard LPT rates apply: 0.18% on valuation bands up to €1m, 0.25% on the value over €1m

Band	Property Value Range	Standard Rate (€)	+15% (€)	+10% (€)	+7.5% (€)	+5% (€)	+2.5% (€)	-10% (€)	-15% (€)
1	€0-100k	90	104	99	97	95	92	81	76
2	€100-150k	225	259	247	242	237	231	203	191
3	€150-200k	315	362	346	339	331	323	284	267
4	€200-250k	405	466	445	435	425	415	365	344
5	€250-300k	495	569	544	532	520	507	446	420
6	€300-350k	585	673	643	629	614	600	527	497
7	€350-400k	675	776	742	726	709	692	608	573
8	€400-450k	765	880	841	822	803	784	689	650
10	€500-550k	945	1,087	1,039	1,016	992	969	851	803
12	€600-650k	1,125	1,294	1,237	1,209	1,181	1,153	1,013	956
14	€700-750k	1,305	1,501	1,435	1,403	1,370	1,338	1,175	1,109
16	€800-850k	1,485	1,708	1,633	1,596	1,559	1,522	1,337	1,262
18	€900-950k	1,665	1,915	1,831	1,790	1,748	1,707	1,499	1,415
€1m	€1m+	1,800	2,070	1,980	1,935	1,890	1,845	1,620	1,530
€1.5m	€1m+	3,050	3,508	3,355	3,279	3,203	3,126	2,745	2,592
		8 Councils	Clare Donegal Kilkenny Longford Limerick Leitrim Monaghan Offaly Roscommon Sligo	Wexford Kerry Laois Tipperary Wicklow	Kildare	Carlow Cork County	Waterford	Fingal	Dublin City DLR South Dublin

Local Authority Analysis – Collection and Compliance to Date for 2020

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 ***
	2020 (000s)	2020 (%)	2020 (€ million)
Carlow	21.7	91.7	2.2
Cavan	28.8	90.7	2.9
Clare	50.1	92.1	5
Cork City	80.8	90.4	8.1
Cork County	129.5	93.9	13.1
Donegal	68.3	86.4	7.2
Dublin City	218.7	89.4	22.3
DLR	80.0	93.2	8.1
Fingal	98.9	94.1	10.1
Galway City	30.6	92.5	3.1
Galway County	67.8	90.9	7
Kerry	65.1	90.6	6.6
Kildare	75.3	92.4	7.7
Kilkenny	34.9	91.3	3.5
Laois	28.9	91.3	2.9
Leitrim	15.2	88.2	1.7
Limerick City & Co.	75.0	91.0	7.5
Longford	16.1	89.4	1.7
Louth	47.3	89.1	4.8
Mayo	55.7	89.4	5.7
Meath	65.0	91.2	6.6
Monaghan	21.7	90.4	2.2
Offaly	27.0	89.3	2.8
Roscommon	26.4	91.2	2.8
Sligo	28.8	90.4	2.9
South Dublin	93.9	93.7	9.4
Tipperary	61.9	91.5	6.3
Waterford City & Co.	48.5	91.1	5
Westmeath	33.7	90.4	3.3
Wexford	61.0	91.7	6.3
Wicklow	50.6	92.9	5.2
	1,807	91.2	184

(Please note that rounding may affect figures displayed)

*Includes rollover instructions (0.8m), new instructions (0.5m), 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 2020 includes €66m in prepayments received in 2019 and €118m received in 2020. 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 €184m is approximately €0.5m in Household Charge received during 2019. Local Government Fund receipts collected in 2020 also include €14m for LPT in previous years.

Local Authority Analysis – Mandatory Deduction at Source for 2020

Mandatory deduction at source has been applied for approximately 93,000 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.

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 LPT 2020 (%)
Carlow	1.4
Cavan	1.8
Clare	2.8
Cork City	4.1
Cork County	7.1
Donegal	3.5
Dublin City	9.7
DLR	2.6
Fingal	6.2
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	2.7
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	2.6
	100

(Please note that rounding may affect figures displayed)

Payment Types for 2020

Payment Type	2020 LPT* (%)
Annual Debit Instruction**	19.1
Credit Card	6
Debit Card	16
Direct Debit	24.8
Single Debit Authority	0.5
Deduct at Source	16.2
Service Provider	12.5
Other Payment	4.9
	100

(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 2020

Based on currently available information, there are around 50,000 claims for exemption from returned properties for 2020.

Exemption Type (Self-Assessment)	2020 LPT	
	Number (000s)	%
Charitable bodies (recreational activities)	0.2	0.5
Charitable bodies (special needs accommodation)	8.7	17.4
Certain properties purchased between 1/1/2013 and 31/12/2013	11.3	22.8
Properties fully chargeable to commercial rates	2.5	5
Properties vacated because of long term mental/physical infirmity	7.7	15.5
Mobile homes	0.3	0.6
Registered nursing homes	0.3	0.6
Significant pyrite damage	1.8	3.7
Residence of severely incapacitated individual	2.1	4.2
Unfinished housing estates	3.4	6.8
Trading stock of builder/developer (unsold at 1/5/2013 or sold in the period since 1/1/2013)*	11.3	22.9
	49	100

(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 47,500 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	LPT 2020	
	Number (000s)	%
Executor/Administrator of an Estate	0.5	1.1
Significant Financial Loss	0.2	0.5
Below Income Threshold	46	96.8
Insolvent Liable Person	0.8	1.6
	47.5	100

(Please note that rounding may affect figures displayed)

*2020 figures are preliminary estimates, based on 2019 rollover and new instructions received to date for 2020