

Local Property Tax (LPT) Statistics

April 2021
(Preliminary)

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.

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.

2021 LPT Receipts

LPT receipts of €226.8m have been transferred to the Local Government Fund in 2021 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 €73.7m of HHC has been collected (including €0.3m to date in 2021).

2021 LPT Compliance

The compliance rate for 2021 is currently at 89.4%.*

Since January 2021, the vast majority of property owners have fully complied with their LPT payment obligations, 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 that chose to remain non-compliant, which leaves Revenue with no alternative but to deploy sanctions to ensure payment. So far in 2021, 2,969 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. 3,563 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 over 70% of the surcharges have been mitigated or removed following payment of LPT liabilities.

Revenue has continued to deduct LPT at source for 2021 for over 83,400 properties subject to mandatory deduction in 2020.

In addition, over 15,170 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 Adjustment Factor 2021

Twenty-five Local Authorities availed of the opportunity to vary the rate of LPT for 2021 (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 2020.

Revenue has made the necessary changes automatically for property owners.

The table below shows a range of LPT payment amounts for 2021 after the application of the Local Adjustment Factor for LPT 2021.

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
		6 Councils	Cavan Clare Donegal Kilkenny Westmeath Longford Limerick Leitrim Monaghan Offaly Roscommon Sligo	Wexford Waterford Laois Tipperary Mayo	Cork City & County Kerry Kildare	Carlow		Fingal	Dublin City South Dublin

Local Authority Analysis – Collection and Compliance to Date for 2021

Local Authority	Properties Returned *	Compliance Rate **	LPT Collected ***
	2021 (000s)	2021 (%)	2021 (€ million)
Carlow	21.0	89.3	2.5
Cavan	28.1	88.7	3.1
Clare	48.6	89.8	7.2
Cork City	79.5	89.4	12.9
Cork County	126.4	92.0	20.6
Donegal	66.4	84.2	7.9
Dublin City	214.5	88.0	41.6
DLR	79.1	92.5	28.7
Fingal	96.7	92.5	17.3
Galway City	29.9	90.8	5.1
Galway County	65.9	88.7	8.6
Kerry	63.4	88.5	9.9
Kildare	73.7	90.9	12.2
Kilkenny	33.9	89.1	5.0
Laois	27.8	88.4	3.0
Leitrim	14.8	86.0	1.6
Limerick City & Co.	72.9	88.8	10.4
Longford	15.6	87.1	1.6
Louth	45.9	86.7	5.3
Mayo	54.6	87.9	7.4
Meath	63.5	89.5	8.9
Monaghan	21.1	88.2	2.8
Offaly	26.1	86.8	3.3
Roscommon	25.7	89.1	3.0
Sligo	28.0	88.3	3.7
South Dublin	91.7	91.9	13.7
Tipperary	60.0	89.0	8.0
Waterford City & Co.	47.7	89.8	6.0
Westmeath	32.8	88.6	4.2
Wexford	59.5	89.6	8.0
Wicklow	49.3	91.0	9.2
	1,764	89.4	282.5

(Please note that rounding may affect figures displayed)

*Includes rollover instructions (0.8m), new instructions (0.7m), 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 2021 includes €72m in prepayments received in 2020 and €210.5m received in 2021. 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 €282.5m is approximately €0.3m in Household Charge received during 2021. Local Government Fund receipts collected in 2020 also include €16m for LPT in previous years.

Local Authority Analysis – Mandatory Deduction at Source for 2021

Mandatory deduction at source has been applied for approximately 84,000 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 Properties LPT 2021 (%)
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
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	3.5
Waterford City & Co.	2.9
Westmeath	2.2
Wexford	3.4
Wicklow	2.5
	100

(Please note that rounding may affect figures displayed)

Payment Types for 2021

Payment Type	2021 LPT (%)
Annual Debit Instruction*	19.6
Credit Card	6.0
Debit Card	17.1
Direct Debit	25.2
Single Debit Authority	0.5
Deduct at Source	15.7
Service Provider	11.5
Other Payment	4.2
	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 2021

Based on currently available information, there are around 49,000 claims for exemption from returned properties for 2021.

Exemption Type (Self-Assessment)	2021 LPT	
	Number (000s)	%
Charitable bodies (recreational activities)	0.2	0.5
Charitable bodies (special needs accommodation)	8.9	18.3
Certain properties purchased between 1/1/2013 and 31/12/2013	11	22.6
Properties fully chargeable to commercial rates	2.5	5.2
Properties vacated because of long term mental/physical infirmity	7.8	16.1
Mobile homes	0.3	0.6
Registered nursing homes	0.3	0.6
Significant pyrite damage	2	4
Residence of severely incapacitated individual	2.1	4.3
Unfinished housing estates	3.3	6.8
Trading stock of builder/developer (unsold at 1/5/2013 or sold in the period since 1/1/2013)*	10.2	21
	48.6	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 (2013-2021) 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 44,000 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	LPT 2021	
	Number (000s)	%
Executor/Administrator of an Estate	0.5	1.1
Significant Financial Loss	0.2	0.5
Below Income Threshold	42.7	96.8
Insolvent Liable Person	0.7	1.7
	44.1	100

(Please note that rounding may affect figures displayed)

*2021 figures are preliminary estimates, based on 2020 rollover and new instructions received to date for 2021