

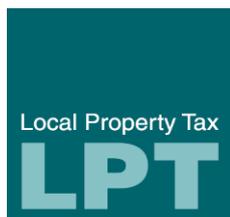
# Local Property Tax (LPT) Statistics 2017

Preliminary  
(As of end of June 2017)

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information. Work on refining Revenue's 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 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 June are €299m.

Exchequer Receipts also include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of HHC from 1 July 2013. To date, €67m has been collected (including €2m in 2017).

### **2017 LPT Compliance**

The LPT 2017 compliance rate is estimated to be 96% 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 0.96m properties for 2017, 0.09m properties for which mandatory deduction at source is applied, 0.02m work items and 0.13m Local Authority owned properties. During 2017, 220,800 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 880 cases have been selected for referral to Sheriffs or Solicitors. Of these, 578 cases have escalated beyond demand stage to full debt collection/enforcement action.

Since January 2017, over 8,500 tax clearance requests were refused on foot of LPT non-compliance, almost 97% of which have been subsequently granted clearance following mutually acceptable payment solutions being agreed. Over 4,800 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 who were subject to mandatory deduction in 2016. In the past months over 26,000 additional deduction instructions (for all years) have issued to employers/pension providers in respect of non-compliant property owners.

In addition, over 11,800 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 Factor for LPT 2017.

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.

<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	22.6	97.1	2.9
Cavan	30.2	96.7	3.4
Clare	52.5	98.3	7.7
Cork City	53.3	96.0	8.6
Cork Co	165.0	98.0	30.2
Donegal	71.8	92.3	8.6
Dublin City	227.0	93.9	50.7
DLR	82.8	98.0	31.2
Fingal	102.8	99.3	21.4
Galway City	31.9	98.2	6.2
Galway Co	71.2	97.4	11.8
Kerry	68.2	96.3	11.2
Kildare	78.1	97.4	14.6
Kilkenny	36.4	96.9	5.5
Laois	30.1	96.8	3.5
Leitrim	15.9	94.2	1.7
Limerick City & Co	78.0	96.3	12.5
Longford	16.8	94.8	1.7
Louth	49.4	94.6	6.8
Mayo	58.5	95.7	8.2
Meath	67.7	96.6	11.5
Monaghan	22.8	96.6	3.0
Offaly	28.4	95.4	3.6
Roscommon	27.7	97.3	3.2
Sligo	30.1	96.0	4.0
South Dublin	97.5	98.7	17.9
Tipperary	64.7	97.2	9.1
Waterford City & Co	50.2	95.6	6.9
Westmeath	35.1	96.2	4.6
Wexford	64.0	97.8	9.5
Wicklow	52.5	98.1	12.0
	<b>1,883</b>	<b>96</b>	<b>334</b>

(Please note that rounding may affect figures displayed)

\* Includes rollover instructions (0.63m), new instructions (0.96m), Local Authority owned properties returned to date (0.13m), work items (0.02m) and properties where mandatory deduction at source (0.09m) 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 €283m to date in 2017. Exchequer Receipts collected in 2017 (to date) also include €14m in LPT for earlier years and €2m of Household Charge.

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

Mandatory deduction at source for LPT has been applied for approximately 89,000 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.

Local Authority	Mandatory Deduction At Source Properties 2017 LPT (%)
Carlow	1.4
Cavan	1.8
Clare	2.8
Cork City	2.3
Cork Co	8.9
Donegal	3.6
Dublin City	9.9
DLR	2.4
Fingal	6.3
Galway City	1.5
Galway Co	3.9
Kerry	2.8
Kildare	5.0
Kilkenny	2.2
Laois	2.4
Leitrim	0.8
Limerick City & Co	4.4
Longford	0.9
Louth	3.5
Mayo	2.6
Meath	4.7
Monaghan	1.2
Offaly	1.8
Roscommon	1.5
Sligo	1.6
South Dublin	5.7
Tipperary	3.4
Waterford City & Co	2.9
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	5.0
Debit Card	17.9
Direct Debit	23.4
Single Debit Authority	4.5
Deduct at Source	15.0
Service Provider	13.7
Other Payment	6.3
	<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 48,000 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	7.2	15.2
Diplomatic properties	0.0	0.0
First Time Buyer purchase 1/1/2013-31/12/2013	11.8	24.8
Fully subject to Commercial rates	2.3	4.8
Long-term illness	7.2	15.1
Mobile homes	0.3	0.6
New & unused between 1/1/2013 - 31/10/2016	5.3	11.1
Nursing homes	0.3	0.6
Pyrite damaged	1.1	2.3
Residence of a severely incapacitated individual	2.0	4.1
Unfinished Housing Estates	3.3	6.9
Unsold by builder/developer	6.7	14.1
	<b>48</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 62,000 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	1.5
Significant Financial Loss	0.2	0.3
Below Income Threshold	59.8	96.9
Insolvent Liable Person	0.8	1.4
	<b>62</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.