

Local Property Tax (LPT) Statistics 2017

Preliminary
October 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 for 2017.

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.



Exchequer Receipts

LPT Exchequer Receipts in 2017 at end September are €362m.

Exchequer Receipts also include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of HHC from 1 July 2013. To date, €69m has been collected (including €2m in 2017).

Compliance

The LPT 2017 compliance rate is estimated to be 97% currently.*

Since the beginning of 2017, 300,000 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 leave Revenue with no alternative but to deploy compliance sanctions to ensure payment.

Over 1,200 cases have been selected for referral to Sheriffs or Solicitors to date in 2017. Of these, 663 have escalated beyond demand stage to full debt collection/enforcement action.

Since January 2017, over 11,590 tax clearance requests have been refused on foot of LPT non-compliance, of which almost 97% were subsequently granted clearance following mutually acceptable payment solutions being agreed.

Over 6,390 Income Tax and Corporation Tax surcharges have been applied in 2017 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 35,700 additional deduction instructions (for all years) have issued to employers/pension providers in respect of non-compliant property owners.

In addition, over 11,900 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 for 2018

Eleven Local Authorities availed of the opportunity to vary the rate of LPT for 2018 (compared to the standard LPT rate), covering nearly 0.9m properties (excluding Local Authority owned properties) and advised Revenue of their decision by 30 September 2017.

Revenue has made the necessary changes automatically for property owners for LPT 2018.

The table below shows a range of LPT payment amounts for 2018 after the application of the Local Adjustment Factor for LPT 2018.

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 (€)	+10% (€)	+7.5% (€)	+5% (€)	+2.5% (€)	-10% (€)	-15% (€)
1	€0-100k	90	99	97	94	92	81	76
2	€100-150k	225	247	242	236	231	203	191
3	€150-200k	315	346	339	330	323	284	267
4	€200-250k	405	445	435	425	415	365	344
5	€250-300k	495	544	532	519	507	446	420
6	€300-350k	585	643	629	614	600	527	497
7	€350-400k	675	742	726	708	692	608	573
8	€400-450k	765	841	822	803	784	689	650
10	€500-550k	945	1,039	1,016	992	969	851	803
12	€600-650k	1,125	1,237	1,209	1,181	1,153	1,013	956
14	€700-750k	1,305	1,435	1,403	1,370	1,338	1,175	1,109
16	€800-850k	1,485	1,633	1,596	1,559	1,522	1,337	1,262
18	€900-950k	1,665	1,831	1,790	1,748	1,707	1,499	1,415
€1m	€1m+	1,800	1,980	1,935	1,890	1,845	1,620	1,530
€1.5m	€1m+	3,050	3,355	3,279	3,202	3,126	2,745	2,592
		20 Councils	Laois Tipperary Wexford	Limerick	Longford Kerry	Waterford City & Co	Fingal	Dublin City DLR South Dublin

(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	22.9	97.0	3.4
Cavan	30.5	96.4	3.8
Clare	52.9	97.7	8.7
Cork City	53.6	95.7	10.1
Cork County	166.2	97.4	34.9
Donegal	72.4	91.9	9.7
Dublin City	229.0	93.8	59.5
Dún Laoghaire–Rathdown	83.4	97.5	37.8
Fingal	103.1	98.4	26.0
Galway City	32.1	97.5	7.2
Galway County	71.7	96.7	13.6
Kerry	68.6	95.8	12.7
Kildare	78.5	96.7	17.3
Kilkenny	36.6	96.4	6.4
Laois	30.4	96.6	4.0
Leitrim	16.0	93.9	2.0
Limerick City & County	78.7	96.0	14.5
Longford	16.9	94.7	1.9
Louth	49.7	94.1	7.8
Mayo	59.0	95.2	9.2
Meath	68.2	96.1	13.8
Monaghan	23.0	96.2	3.4
Offaly	28.6	95.0	4.1
Roscommon	27.9	97.0	3.5
Sligo	30.3	95.6	4.5
South Dublin	97.8	97.9	21.7
Tipperary	65.2	96.8	10.3
Waterford City & County	50.6	95.3	8.2
Westmeath	35.5	95.8	5.4
Wexford	64.5	97.4	10.9
Wicklow	52.9	97.6	14.4
	1,897	97	391

(Please note that rounding may affect figures displayed)

* Includes rollover instructions (0.63m), new instructions (1.0m), Local Authority owned properties returned to date (0.13m), work items (0.01m) 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 €340m to date in 2017. Exchequer Receipts collected in 2017 (to date) also include €20m 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 88,000 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	9.0
Donegal	3.5
Dublin City	9.8
DLR	2.4
Fingal	6.3
Galway City	1.5
Galway Co	3.9
Kerry	2.8
Kildare	5.0
Kilkenny	2.2
Laois	2.3
Leitrim	0.8
Limerick City & Co	4.4
Longford	0.9
Louth	3.4
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	3.0
Westmeath	2.2
Wexford	3.3
Wicklow	2.5
	100

(Please note that rounding may affect figures displayed)

Payment Types for 2017

Payment Type	2017 LPT* (%)
Annual Debit Instruction**	14.3
Credit Card	5.2
Debit Card	18.4
Direct Debit	22.9
Single Debit Authority	4.4
Deduct at Source	14.8
Service Provider	13.9
Other Payment	6.1
	100

(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.

Exemption Type (Self Assessment)	2017 LPT *	
	Number (000s)	%
Charitable recreational activities	0.2	0.5
Charity/Public Body owned for special needs	7.3	15.2
Diplomatic properties	0.0	0.0
Property purchased as a home in 2013	11.8	24.6
Fully subject to Commercial rates	2.3	4.8
Long-term illness	7.4	15.4
Mobile homes	0.3	0.6
New & Previously unused between 1/1/2013 - 31/10/2019**	5.3	11.0
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	6.8
Unsold by builder/developer	6.7	14.0
	48	100

(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.
 ** 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 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.

Claims for Deferral	2017 LPT*	
	Number (000s)	%
Executor/Administrator of an Estate	0.9	1.4
Significant Financial Loss	0.2	0.4
Below Income Threshold	60.1	96.8
Insolvent Liable Person	0.9	1.4
	62	100

(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.