

Local Property Tax (LPT) Statistics 2019

October 2019

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 2019.

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.



2019 Receipts

LPT receipts of €346m have been transferred to the Local Government Fund in 2019 to date.

These receipts also include Household Charge (HHC) arrears. Since Revenue assumed responsibility for the collection of arrears of HHC from 1 July 2013, €72m has been collected (including €1m in 2019).

2019 LPT Compliance

The LPT 2019 compliance rate is estimated to be in excess of 96% currently and is expected to increase over the remainder of the year.*

Since February 2019, in excess of 204,000 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 2019, a number of cases have been selected for referral to Sheriffs and 20 of these cases have escalated beyond demand stage to full debt collection/enforcement action. Approximately 10,000 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 6,670 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 collect LPT by way of deduction at source for 2019 from 89,000 property owners who were subject to mandatory deduction in 2018. In the past six months over 21,000 additional deduction instructions have issued to employers/pension providers in respect of non-compliant property owners. Further instructions will issue in the coming months in respect of property owners who continue to fail to act on foot of the compliance letters recently issued.

In addition, over 13,700 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 2019

Nine Local Authorities availed of the opportunity to vary the rate of LPT for 2019 (compared to the standard LPT rate), covering nearly 0.7m properties (excluding Local Authority owned properties).

Revenue has made the necessary changes automatically for property owners.

The table below shows a range of LPT payment amounts for 2019 after the application of the Local Adjustment Factor for LPT 2019.

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

(Please note that rounding may affect figures displayed)

Local Authority Analysis – Collection and Compliance to Date for 2019

This analysis is preliminary. There is an element of estimation with regard to the distribution of numbers and amounts by Local Authority.

Local Authority	Properties Returned *	Compliance Rate **	LPT Collected ***
	2019 LPT (000s)	2019 LPT (%)	2019 LPT (€ million)
Carlow	23.0	98.1	3.3
Cavan	30.8	97.8	3.8
Clare	53.2	98.1	8.6
Cork City	53.8	94.9	18.2
Cork County	167.1	97.8	26.1
Donegal	72.8	91.7	9.6
Dublin City	229.6	92.7	59.1
Dún Laoghaire–Rathdown	83.7	95.4	37.3
Fingal	104.0	99.8	27.0
Galway City	32.3	97.1	7.2
Galway County	72.1	97.1	12.2
Kerry	68.7	94.4	12.5
Kildare	79.0	97.9	17.1
Kilkenny	36.9	97.4	6.3
Laois	30.7	99.5	4.4
Leitrim	16.2	94.4	1.9
Limerick City & County	79.1	96.3	14.0
Longford	17.1	95.3	2.2
Louth	50.2	96.2	7.7
Mayo	59.4	94.7	9.1
Meath	68.8	98.1	13.5
Monaghan	23.0	95.9	3.3
Offaly	28.8	96.4	4.1
Roscommon	28.1	97.3	3.5
Sligo	30.5	96.0	4.5
South Dublin	98.2	98.5	21.4
Tipperary	65.5	96.9	10.2
Waterford City & County	51.1	96.3	8.2
Westmeath	35.9	97.6	5.3
Wexford	64.6	97.0	11.3
Wicklow	53.0	97.0	14.1
	1,907	96.3	387

(Please note that rounding may affect figures displayed)

* Includes rollover instructions (0.90m), new instructions (0.80m), Local Authority owned properties (0.14m), properties where a Revenue work item in active (0.01m) and properties where mandatory deduction at source (0.11m) is 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 2019 includes an estimated €63m in prepayments received in 2018 and €324m to date in 2019. Receipts transferred to the Local Government Fund in 2019 (to date) also include €21m in LPT for earlier years and €1m of Household Charge.

Local Authority Analysis – Mandatory Deduction at Source for 2019

Mandatory deduction at source for LPT is applied for approximately 100,000 properties for 2019 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 with regard to the distribution of numbers by Local Authority.

Local Authority	Mandatory Deduction At Source Properties
	2019 LPT (%)
Carlow	1.4
Cavan	1.8
Clare	2.8
Cork City	4.1
Cork Co	7.2
Donegal	3.5
Dublin City	9.8
DLR	2.6
Fingal	6.1
Galway City	1.5
Galway Co	3.9
Kerry	2.8
Kildare	4.9
Kilkenny	2.2
Laois	2.3
Leitrim	0.9
Limerick City & Co	4.4
Longford	0.9
Louth	3.4
Mayo	2.7
Meath	4.7
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 2019

Payment Type	2019 LPT* (%)
Annual Debit Instruction**	18
Credit Card	7
Debit Card	17.9
Direct Debit	22.9
Single Debit Authority	0.6
Deduct at Source	15.6
Service Provider	13.1
Other Payment	4.9
	100

(Please note that rounding may affect figures displayed)

* 2019 figures are preliminary estimates, based on 2018 rollover and new instructions received to date for 2019.

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

Claims for Exemption or Deferral for 2019

Based on currently available information, there are around 49,000 claims for exemption from returned properties for 2019.

Exemption Type (Self-Assessment)	2019 LPT *	
	Number (000s)	%
Charitable bodies (recreational activities)	0.2	0.5
Charitable bodies (special needs accommodation)	8.3	16.7
Certain properties purchased between 1/1/2013 and 31/12/2013	11.6	23.4
Properties fully chargeable to commercial rates	2.5	5
Properties vacated because of long term mental/physical infirmity	7.7	15.6
Mobile homes	0.3	0.6
Registered nursing homes	0.3	0.6
Significant pyrite damage	1.7	3.4
Residence of severely incapacitated individual	2.0	4.1
Unfinished housing estates	3.3	6.7
Trading stock of builder/developer (unsold at 1/5/2013 or sold in the period 1/1/2013 to 31/10/2019)**	11.6	23.5
	49	100

(Please note that rounding may affect figures displayed)

* 2019 figures are preliminary estimates, based on 2018 rollover and new instructions received to date for 2019.

** 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 51,000 claims for deferral in 2019. 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	2019 LPT*	
	Number (000s)	%
Executor/Administrator of an Estate	0.6	1.1
Significant Financial Loss	0.2	0.5
Below Income Threshold	49.4	96.8
Insolvent Liable Person	0.9	1.7
	51	100

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* 2019 figures are preliminary estimates, based on 2018 rollover and new instructions received to date for 2019.