

# **Local Property Tax (LPT) for 2023**

## Statistics Update

(04 October 2023)

**These statistics are provisional and may be revised**

## Local Property Tax (LPT) Statistics

The Finance (Local Property Tax) (Amendment) Act 2021 introduces a new structure for LPT from 2022 onwards. LPT for the years 2022 to 2025 will be based on property values on 1 November 2021. Residential properties are valued for LPT purposes, by their owners under self-assessment, into one of 20 valuation bands.

For properties who have previously made a return for 2022, the same valuation continues for 2023 and the owner must put payment arrangements in place unless the payment arrangement rolls over.

Newly liable properties must base their submission on the market value of their property as if it was eligible on 1 November 2021. Throughout this report, newly liable properties refer to properties that have been completed or became suitable for use as a dwelling between 2 November 2021 and 1 November 2022, and are submitting their first LPT return for LPT year 2023. Revenue has published discount factors which these taxpayers can use to estimate the value of their property on the valuation date of 1 November 2021.

Returns and/or payments are filed and up to date in respect of 1,925,717 properties

**94%  
Return  
Compliance**

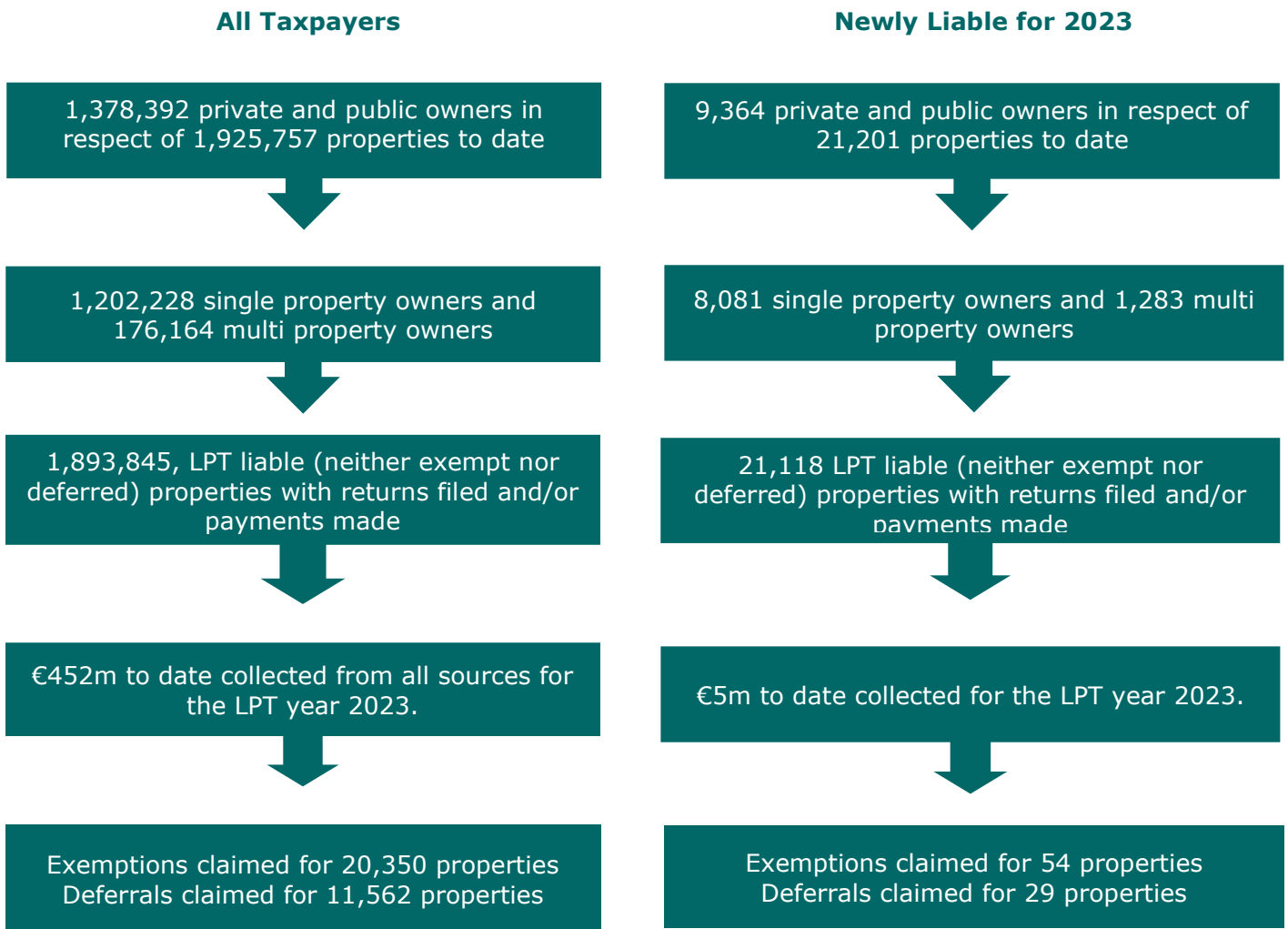
Filing arrangements have been finalised in respect of 179,556 Local Authority and Approved Housing Body<sup>1</sup> properties.

**94%  
Payment  
Compliance  
for LPT  
2023**

Payments have been made to-date for 29,114 properties where returns are not yet filed

<sup>1</sup> The information in relation to Local Authority (LA) and Approved Housing Body (AHB) properties is being updated and likely to be revised as LA/AHB additional properties are included.

**LPT Table 1: Revenue's Engagement with Property Owners and Collections<sup>2</sup> so far for 2023**



<sup>2</sup> €41 million from Deduction at Source (DAS) is included in the €452m All Taxpayer collection figure for LPT year 2023. However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €5m Newly Liable collection figure.

LPT Table 2: Analysis of Returns and /or Payments Filed to Date

Properties	All	Newly Liabie for 2023	LA/AHB <sup>3</sup>
Carlow	1.2%	0.9%	1.4%
Cavan	1.6%	0.6%	1.4%
Clare	2.7%	1.8%	1.9%
Cork City	4.4%	3.9%	6.9%
Cork County	7.1%	6.6%	5.6%
Donegal	3.7%	1.1%	3.1%
Dublin City	12.3%	14.0%	18.3%
Dún L/Rathdown	4.7%	11.8%	3.2%
Fingal	5.7%	10.6%	4.7%
Galway City	1.7%	0.5%	1.7%
Galway County	3.7%	1.6%	1.8%
Kerry	3.6%	1.7%	3.0%
Kildare	4.3%	9.4%	3.9%
Kilkenny	1.9%	1.0%	1.8%
Laois	1.5%	1.2%	1.8%
Leitrim	0.8%	0.1%	0.6%
Limerick	4.0%	2.7%	3.5%
Longford	0.9%	0.3%	1.4%
Louth	2.6%	3.3%	3.3%
Mayo	3.1%	1.1%	1.5%
Meath	3.7%	6.1%	2.8%
Monaghan	1.2%	0.8%	1.1%
Offaly	1.4%	1.2%	1.4%
Roscommon	1.4%	0.6%	0.9%
Sligo	1.6%	0.6%	1.4%
South Dublin	5.2%	5.9%	6.8%
Tipperary	3.3%	0.9%	3.4%
Waterford	2.6%	2.0%	3.5%
Westmeath	1.8%	1.0%	1.3%
Wexford	3.4%	3.0%	3.4%
Wicklow	2.9%	5.0%	3.1%
<b>All Local Authorities</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,925,757</b>	<b>21,201</b>	<b>179,556</b>

Liability to-date for LPT year 2023	All (€m)	Newly Liabie for 2023 (€m)
Carlow	4	0.03
Cavan	5	0.02
Clare	11	0.08
Cork City	24	0.22
Cork County	35	0.38
Donegal	10	0.04
Dublin City	82	1.05
Dún L/Rathdown	51	1.05
Fingal	40	0.70
Galway City	9	0.04
Galway County	15	0.10
Kerry	15	0.06
Kildare	27	0.69
Kilkenny	9	0.05
Laois	6	0.06
Leitrim	2	0.00
Limerick	17	0.12
Longford	2	0.01
Louth	10	0.14
Mayo	10	0.06
Meath	20	0.36
Monaghan	4	0.03
Offaly	5	0.06
Roscommon	4	0.02
Sligo	5	0.03
South Dublin	29	0.37
Tipperary	12	0.04
Waterford	11	0.10
Westmeath	7	0.04
Wexford	14	0.14
Wicklow	21	0.39
<b>All Local Authorities</b>	<b>517</b>	<b>6.51</b>

<sup>3</sup> This is All LA/AHB Properties i.e. includes Newly Liabie for 2023.

LPT Table 3: Analysis of Returns and /or Payments Filed to Date cont.

Payment Method	All	Newly Liable for 2023
Annual or Monthly Direct Debit	44.7%	60.7%
Credit or Debit Card	29.1%	31.9%
Deduction at Source	14.7%	6.6%
Service Provider	9.8%	*
Cheque or Cash	1.7%	*
<b>All Payment Methods</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,925,757</b>	<b>21,201</b>

Exemptions Claimed to date	All	Newly Liable for 2023
Charitable recreational activities	1.1%	
Charity/Public Body owned for special needs	52.3%	68.5%
Defective concrete blocks grant scheme	3.5%	
Fully subject to commercial rates	7.2%	*
Long term illness	15.0%	*
Pyrite damaged	6.7%	
Registered nursing home	2.4%	
Residence of a severely incapacitated individual	11.6%	*
North-South implementation bodies	0.2%	*
<b>All Exemptions Claimed</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>20,350</b>	<b>54</b>

Property Ownership (Number of Properties in range)	All	Newly Liable for 2023
1	62.6%	38.2%
2	12.5%	3.0%
3-5	7.5%	2.2%
6-10	2.5%	1.6%
Over 10	14.8%	54.9%
<b>All Ranges</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,925,757</b>	<b>21,201</b>

Deferrals	All	€m	Newly Liable for 2023	€m
Deceased liable person	7.7%	0.3		
Financial hardship	*	0.0		
Gross income**	80.7%	2.1	62.1%	0.00
Insolvent liable person	*	0.1		
Mortgage**	7.4%	0.2	*	0.00
<b>All Deferrals Claimed</b>	<b>100%</b>	<b>2.6</b>	<b>100%</b>	<b>0.01</b>
<b>Number of Properties</b>	<b>11,598</b>		<b>29</b>	

\*\*Includes partial and full deferrals.

Deferral and exemption categories are explained on the Revenue website.

\*Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

**LPT Table 4: Expanded Distribution of Valuations Filed to Date for All Properties**

The table below provides the distribution of valuation bands filed to date *including* properties owned by Local Authorities and Approved Housing Bodies. All properties owned by Local Authorities/Approved Housing Bodies are in Band 1. The full distribution is provided where possible.

Where a Local Authority has low property numbers in the upper bands the remaining bands are grouped under the first or last value shown. For example, .1% of properties in Carlow are in bands 9 to 20. This is to protect taxpayer confidentiality.

Local Authority of Property	Band 1 %	Band 2 %	Band 3 %	Band 4 %	Band 5 %	Band 6 %	Band 7 %	Band 8 %	Band 9 %	Band 10 %	Band 11 %	Band 12 %	Band 13 %	Band 14 %	Band 15 %	Band 16 %	Band 17 %	Band 18 %	Band 19 %	Band 20 %
Carlow	55.0	26.3	13.4	3.5	1.0	0.3	0.2	0.1	0.1											
Cavan	75.5	15.0	7.3	1.6	0.3	0.1	0.1													
Clare	51.4	26.6	14.7	4.6	1.6	0.5	0.2	0.1	0.1	0.1										
Cork City	33.2	20.6	24.2	11.8	4.9	1.8	1.3	0.7	0.5	0.3	0.1	0.1	0.1	0.1	0.1					
Cork County	36.9	23.0	24.2	9.0	3.8	1.2	0.8	0.4	0.3	0.1	0.1	0.2								
Donegal	80.2	11.9	5.6	1.6	0.4	0.1	0.1	0.2												
Dublin City	22.9	14.0	21.2	16.2	9.0	4.1	3.1	2.0	1.8	1.3	1.0	0.6	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.8
Dún L/Rathdown	7.5	2.2	10.3	13.9	15.2	13.1	10.1	7.6	6.8	3.7	2.4	1.4	1.3	0.9	0.7	0.3	0.5	0.3	0.4	1.5
Fingal	13.9	15.9	25.0	17.9	10.5	5.8	3.4	2.3	1.8	1.0	0.6	0.4	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.3
Galway City	28.2	23.7	26.6	10.3	4.9	2.5	1.4	0.7	0.5	0.3	0.2	0.1	0.1	0.1	0.2					
Galway County	42.7	28.7	18.1	6.0	2.4	0.9	0.5	0.3	0.1	0.1	0.1	0.1								
Kerry	49.4	26.8	16.2	4.5	1.8	0.4	0.3	0.2	0.1	0.1	0.1									
Kildare	23.8	17.5	28.5	17.0	7.4	2.5	1.4	0.8	0.4	0.3	0.2	0.1	0.1	0.2						
Kilkenny	43.2	29.0	17.6	5.6	2.1	0.9	0.6	0.4	0.2	0.1	0.2									
Laois	55.3	28.4	11.8	2.9	0.9	0.4	0.1	0.1	0.1											
Leitrim	83.2	11.6	4.2	0.7	0.2	0.1														
Limerick	49.6	25.5	15.7	5.2	2.1	0.7	0.4	0.2	0.1	0.1	0.1	0.2								
Longford	77.6	17.1	4.1	0.8	0.2	0.1														
Louth	47.8	24.1	18.1	6.3	2.3	0.6	0.4	0.2	0.1	0.2										
Mayo	65.0	21.6	9.5	2.4	0.8	0.3	0.2	0.1	0.1	0.1										
Meath	24.2	22.8	29.1	12.8	6.4	2.1	1.2	0.5	0.3	0.2	0.1	0.1	0.1							
Monaghan	70.9	17.0	9.4	2.0	0.4	0.1	0.1	0.1	0.1											
Offaly	56.0	27.4	11.9	3.0	1.0	0.3	0.2	0.1	0.1	0.1										
Roscommon	72.3	19.1	6.3	1.4	0.4	0.2	0.1	0.1												
Sligo	68.5	13.8	10.8	4.5	1.3	0.5	0.2	0.1	0.1	0.1										
South Dublin	18.7	14.9	26.7	17.2	9.2	6.2	3.7	1.5	0.8	0.4	0.3	0.1	0.1	0.1	0.2					
Tipperary	57.6	24.9	12.1	3.4	1.1	0.4	0.2	0.1	0.1	0.1										
Waterford	52.2	23.3	14.8	5.1	2.4	0.8	0.5	0.3	0.2	0.1	0.1	0.1								
Westmeath	49.4	28.9	14.6	4.7	1.4	0.5	0.3	0.1	0.1	0.1										
Wexford	49.1	27.2	16.5	4.6	1.5	0.5	0.3	0.2	0.1	0.1	0.1									
Wicklow	22.4	14.0	22.6	16.5	10.0	5.4	3.2	1.7	1.3	0.8	0.6	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.2
<b>All Local Authorities</b>	<b>39.5</b>	<b>19.7</b>	<b>18.4</b>	<b>9.5</b>	<b>5.0</b>	<b>2.5</b>	<b>1.7</b>	<b>1.1</b>	<b>0.8</b>	<b>0.5</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>&lt;0.1</b>	<b>0.1</b>	<b>0.2</b>

## LPT Table 5: Analysis of Newly Liable Properties in LPT year 2023

The tables below provide initial analysis of properties that are newly liable in 2023. The full distribution is provided where possible. Where a Local Authority has low property numbers in the upper bands, the affected bands are grouped under the first or last value shown. For example, 12% of properties in Carlow are in bands 3 to 20 and 100% of properties in Leitrim are in bands 1 to 20. This is to protect taxpayer confidentiality.

Valuation Band	All	LA/AHB-owned	Non-LA/AHB
1: €0-€200,000	28.8%	100.0%	8.2%
2: €200,001-€262,500	9.6%	0.0%	12.4%
3: €262,501-€350,000	21.7%	0.0%	28.0%
4: €350,001-€437,500	18.9%	0.0%	24.4%
5: €437,501-€525,000	11.2%	0.0%	14.4%
6: €525,501-€612,500	5.0%	0.0%	6.4%
7: €612,501-€700,000	2.0%	0.0%	2.5%
8: €700,001-€787,500	1.0%	0.0%	1.3%
9: €787,501-€875,000	0.6%	0.0%	0.8%
10: €875,001-€962,500	0.3%	0.0%	0.4%
11: €962,501-€1,050,000	0.2%	0.0%	0.2%
12: €1,050,001-€1,137,500	0.2%	0.0%	0.2%
13: €1,137,501-€1,225,000	0.1%	0.0%	0.2%
14: €1,225,001-€1,312,500	0.1%	0.0%	0.1%
15: €1,312,501-€1,400,000	0.1%	0.0%	0.1%
16: €1,400,001-€1,487,500	<0.1%	0.0%	<0.1%
17: €1,487,501-€1,575,000	0.1%	0.0%	0.1%
18: €1,575,001-€1,662,500	0.1%	0.0%	0.1%
19: €1,662,501-€1,750,000	0.1%	0.0%	0.1%
20: Over €1.75 million	0.1%	0.0%	0.2%
<b>All Bands</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>21,201</b>	<b>4,742</b>	<b>16,459</b>

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	58%	30%	12%	*	*	100%
Cavan	70%	12%	18%	*	*	100%
Clare	59%	11%	22%	8%	*	100%
Cork City	38%	9%	33%	15%	6%	100%
Cork County	25%	12%	37%	18%	8%	100%
Donegal	60%	19%	14%	7%	*	100%
Dublin City	16%	11%	20%	22%	31%	100%
Dun L/Rathdown	9%	*	8%	22%	61%	100%
Fingal	24%	10%	13%	28%	25%	100%
Galway City	24%	10%	28%	18%	19%	100%
Galway County	21%	16%	33%	15%	15%	100%
Kerry	63%	18%	8%	6%	4%	100%
Kildare	22%	5%	25%	30%	18%	100%
Kilkenny	47%	10%	16%	13%	13%	100%
Laois	41%	19%	39%	*	*	100%
Leitrim	100%	*	*	*	*	100%
Limerick	55%	5%	28%	7%	4%	100%
Longford	80%	20%	*	*	*	100%
Louth	46%	15%	29%	8%	2%	100%
Mayo	34%	31%	23%	11%	*	100%
Meath	21%	9%	44%	19%	6%	100%
Monaghan	71%	10%	20%	*	*	100%
Offaly	39%	25%	31%	4%	*	100%
Roscommon	69%	17%	14%	*	*	100%
Sligo	50%	9%	29%	12%	*	100%
South Dublin	12%	4%	27%	39%	18%	100%
Tipperary	64%	13%	16%	8%	*	100%
Waterford	43%	23%	20%	7%	7%	100%
Westmeath	49%	7%	30%	15%	*	100%
Wexford	49%	21%	20%	7%	2%	100%
Wicklow	32%	3%	13%	11%	40%	100%
<b>All Local Authorities</b>	<b>29%</b>	<b>10%</b>	<b>22%</b>	<b>19%</b>	<b>21%</b>	<b>100%</b>

## Further Information

The statistics in this release are based on analysis of returns filed, payments, and other LPT related information as of October 2023.

Information on the operation of LPT is available on [www.revenue.ie](http://www.revenue.ie).

Statistics updates on LPT are available [here](#).

Revenue's online LPT valuation guidance map is available [here](#) and information on how to value a property is provided [here](#). A technical paper describing Revenue's analysis of property valuations is available [here](#).

Newly liable homeowners can consult guidance provided [here](#) to assist them in submitting the appropriate return. A technical paper describing Revenue's estimation of discount factors for newly liable properties is available [here](#).

Queries of a statistical nature in relation to LPT can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed to [revpress@revenue.ie](mailto:revpress@revenue.ie) in the first instance.