

Local Property Tax (LPT) for 2023

Statistics Update

(6th April 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 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 payments are filed and up to date in respect of 1,696,833 properties¹

**93%
Return
Compliance**

Filing arrangements are being finalised in respect of a further 182,500² Local Authority and Approved Housing Body properties and there are open correspondence queries on hand with Revenue in respect of approximately 10,000 properties delaying filing, but which are considered compliant

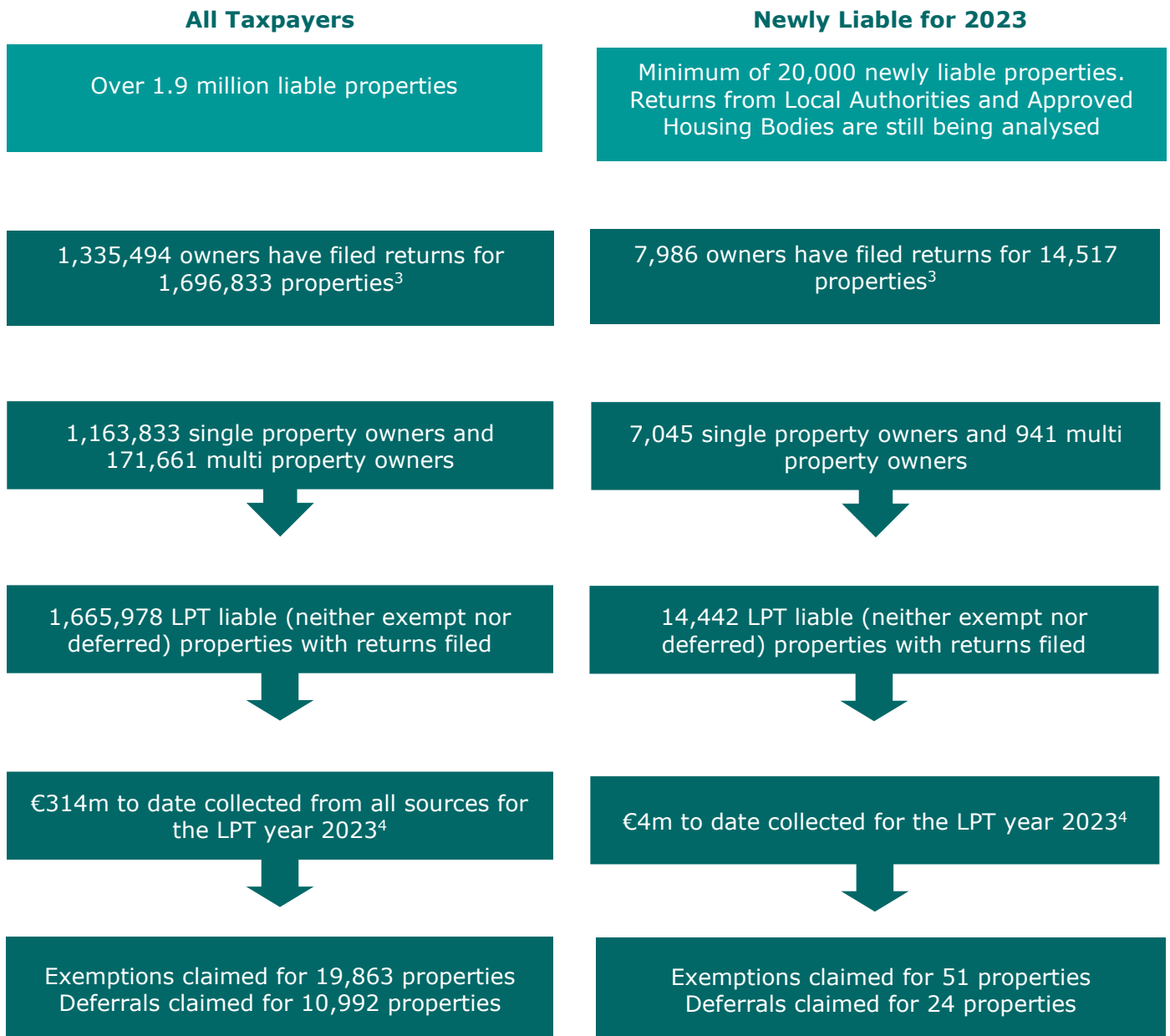
**90%
Payment
Compliance
for LPT
2023**

Payment arrangements are in place for an additional 59,055 properties where returns are not yet filed

¹ This figure does not include Local Authority or Approved Housing Bodies as the returns are still being analysed.

² Local Authority and Approved Housing Body information becomes available with a lag so this figure may change over time.

LPT Table 1: Revenue’s Engagement with Property Owners and Collections so far for 2023



³ This figure does not include all Local Authority or Approved Housing Body properties as the returns are still being analysed.

⁴ €8 million from Deduction at Source (DAS) is included in the €314m All Taxpayers 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 €4m Newly Liable collection figure.

LPT Table 2: Analysis of Returns Filed to Date for Valuation Period 2022-2025⁵

Returns	All	Newly Liabile
Carlow	1.1%	0.5%
Cavan	1.6%	0.4%
Clare	2.8%	1.1%
Cork City	4.1%	3.8%
Cork County	7.3%	5.8%
Donegal	3.7%	1.0%
Dublin City	11.7%	16.6%
Dún L/Rathdown	4.9%	13.5%
Fingal	5.8%	11.9%
Galway City	1.7%	0.5%
Galway County	3.9%	1.7%
Kerry	3.7%	0.9%
Kildare	4.4%	9.6%
Kilkenny	1.9%	0.6%
Laois	1.5%	1.0%
Leitrim	0.8%	0.1%
Limerick	4.1%	1.8%
Longford	0.8%	0.1%
Louth	2.5%	2.3%
Mayo	3.2%	1.2%
Meath	3.8%	6.3%
Monaghan	1.2%	0.5%
Offaly	1.4%	1.0%
Roscommon	1.5%	0.5%
Sligo	1.6%	0.7%
South Dublin	5.0%	7.0%
Tipperary	3.3%	0.5%
Waterford	2.5%	1.5%
Westmeath	1.8%	0.7%
Wexford	3.4%	2.3%
Wicklow	2.8%	4.4%
All Local Authorities	100%	100%
Number of Properties	1,696,833	14,517

Liability for LPT year 2023	All (€m)	Newly Liabile (€m)
Carlow	4	0.02
Cavan	4	0.01
Clare	10	0.05
Cork City	22	0.19
Cork County	34	0.31
Donegal	9	0.03
Dublin City	78	0.97
Dún L/Rathdown	50	0.91
Fingal	39	0.63
Galway City	8	0.03
Galway County	14	0.08
Kerry	14	0.04
Kildare	26	0.59
Kilkenny	8	0.04
Laois	5	0.04
Leitrim	2	0.00
Limerick	16	0.09
Longford	2	0.01
Louth	9	0.10
Mayo	9	0.05
Meath	19	0.31
Monaghan	3	0.02
Offaly	5	0.05
Roscommon	4	0.01
Sligo	5	0.03
South Dublin	27	0.34
Tipperary	11	0.02
Waterford	10	0.08
Westmeath	6	0.03
Wexford	13	0.10
Wicklow	20	0.33
All Local Authorities	488	5.49

⁵ This table refers to returns filed to-date and does not include Local Authority or Approved Housing Bodies as the returns are still being analysed.

LPT Table 3: Analysis of Returns Filed to Date for Valuation Period 2022-2025 cont.⁶

Payment Method	All	Newly Liable
Annual or Monthly Direct Debit	47.9%	64.9%
Credit or Debit Card	27.0%	31.2%
Deduction at Source	14.1%	3.2%
Service Provider	9.5%	*
Cheque or Cash	1.6%	*
All Payment Methods	100%	100%
Number of Properties	1,696,833	14,517

Exemptions Claimed to date	All	Newly Liable
Charitable recreational activities	1.3%	
Charity/Public Body owned for special needs	52.9%	74.5%
Defective concrete blocks grant scheme	3.8%	
Fully subject to commercial rates	7.3%	*
Long term illness	13.7%	*
Pyrite damaged	6.8%	
Registered nursing home	2.5%	
Residence of a severely incapacitated individual	11.5%	*
North-South implementation bodies	0.2%	*
All Exemptions Claimed	100.0%	100%
Number of Properties	19,863	51

Number of Properties Owned	All	Newly Liable
1	68.8%	49.0%
2	13.9%	3.4%
3-5	8.3%	2.4%
6-10	2.8%	1.8%
Over 10	6.2%	43.4%
All Ranges	100%	100%
Number of Properties	1,696,833	14,517

Deferrals	All	€m	Newly Liable	€m
Deceased liable person	8.4%	0.3	*	0.00
Financial hardship	0.0%	0.0		
Gross income**	79.6%	1.7	63%	0.00
Insolvent liable person	4.5%	0.1		
Mortgage**	7.5%	0.2	*	0.00
All Deferrals Claimed	100%	2.3		0.01
Number of Properties	10,992		24	

**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.

⁶ This table refers to returns filed to-date and does not include Local Authority or Approved Housing Bodies as the returns are still being analysed.

LPT Table 4: Analysis of Valuations Filed to Date for All Properties for Valuation Period 2022-2025⁷

The tables below provide initial analysis of the properties for which valuations have been fully filed to date. Properties owned by Local Authorities or Approved Housing Bodies have been excluded.

Owner's Self -Assessment Valuation Band		Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
1: €0-€200,000	33.0%	Carlow	49%	30%	15%	4%	2%	100%
2: €200,001-€262,500	21.8%	Cavan	73%	17%	8%	2%	1%	100%
3: €262,501-€350,000	20.3%	Clare	48%	29%	16%	5%	3%	100%
4: €350,001-€437,500	10.5%	Cork City	21%	24%	29%	14%	12%	100%
5: €437,501-€525,000	5.5%	Cork County	32%	25%	26%	10%	7%	100%
6: €525,501-€612,500	2.8%	Donegal	78%	13%	6%	2%	1%	100%
7: €612,501-€700,000	1.9%	Dublin City	10%	16%	25%	19%	30%	100%
8: €700,001-€787,500	1.2%	Dún L/Rathdown	1%	2%	11%	15%	71%	100%
9: €787,501-€875,000	0.9%	Fingal	6%	17%	27%	19%	30%	100%
10: €875,001-€962,500	0.6%	Galway City	20%	26%	30%	11%	12%	100%
11: €962,501-€1,050,000	0.4%	Galway County	40%	30%	19%	6%	5%	100%
12: €1,050,001-€1,137,500	0.2%	Kerry	45%	29%	18%	5%	3%	100%
13: €1,137,501-€1,225,000	0.2%	Kildare	17%	19%	31%	19%	14%	100%
14: €1,225,001-€1,312,500	0.1%	Kilkenny	37%	32%	19%	6%	5%	100%
15: €1,312,501-€1,400,000	0.1%	Laois	50%	32%	13%	3%	2%	100%
16: €1,400,001-€1,487,500	0.1%	Leitrim	82%	13%	5%	1%	0%	100%
17: €1,487,501-€1,575,000	0.1%	Limerick	45%	28%	17%	6%	4%	100%
18: €1,575,001-€1,662,500	0.1%	Longford	74%	20%	5%	1%	0%	100%
19: €1,662,501-€1,750,000	0.1%	Louth	41%	27%	20%	7%	4%	100%
20: Over €1.75 million	0.2%	Mayo	63%	22%	10%	3%	2%	100%
All Bands	100%	Meath	18%	24%	31%	14%	12%	100%
Number of Properties	1,696,833	Monaghan	68%	19%	10%	2%	1%	100%
		Offaly	51%	30%	13%	3%	2%	100%
		Roscommon	71%	20%	7%	1%	1%	100%
		Sligo	65%	15%	12%	5%	3%	100%
		South Dublin	7%	17%	30%	20%	26%	100%
		Tipperary	53%	28%	13%	4%	2%	100%
		Waterford	45%	27%	17%	6%	5%	100%
		Westmeath	46%	31%	16%	5%	3%	100%
		Wexford	44%	30%	18%	5%	3%	100%
		Wicklow	13%	16%	25%	18%	27%	100%
		All Local Authorities	33%	22%	20%	10%	14%	100%

⁷ This table refers to returns filed to-date and does not include Local Authority or Approved Housing Bodies as the returns are still being analysed.

LPT Table 5: Expanded Distribution of Valuations Filed to Date for All Properties for Valuation Period 2022-2025

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 10 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	55.2	26.2	13.3	3.5	1.0	0.3	0.2	0.1	0.1	0.1										
Cavan	75.1	15.4	7.3	1.6	0.3	0.1	0.1													
Clare	51.2	26.7	14.8	4.5	1.6	0.5	0.2	0.1	0.1	0.1										
Cork City	33.0	20.6	24.4	11.9	5.0	1.9	1.3	0.7	0.5	0.3	0.1	0.1	0.1	0.2						
Cork County	36.6	23.1	24.3	9.1	3.8	1.2	0.8	0.4	0.3	0.1	0.1	0.2								
Donegal	79.8	12.2	5.6	1.6	0.4	0.1	0.1	0.1												
Dublin City	22.7	13.9	21.3	16.3	9.0	4.2	3.2	2.0	1.8	1.3	1.0	0.6	0.6	0.4	0.3	0.2	0.2	0.2	0.2	0.8
Dún L/Rathdown	7.3	2.2	10.3	13.9	15.2	13.2	10.1	7.6	6.8	3.7	2.5	1.4	1.3	0.9	0.7	0.3	0.5	0.3	0.4	1.5
Fingal	13.4	16.0	25.1	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	28.0	23.8	26.7	10.3	5.0	2.6	1.4	0.7	0.5	0.3	0.2	0.1	0.1	0.1	0.2					
Galway County	42.5	28.8	18.1	6.0	2.4	0.9	0.5	0.3	0.1	0.1	0.2									
Kerry	49.4	26.9	16.2	4.5	1.8	0.4	0.3	0.2	0.1	0.2										
Kildare	23.2	17.6	28.8	17.1	7.4	2.5	1.4	0.8	0.4	0.3	0.2	0.1	0.3							
Kilkenny	42.8	29.2	17.7	5.7	2.2	0.9	0.6	0.4	0.2	0.1	0.2									
Laois	55.3	28.4	11.8	2.9	0.9	0.3	0.1	0.1	0.1											
Leitrim	82.9	11.9	4.3	0.6	0.2	0.1														
Limerick	49.4	25.7	15.8	5.3	2.1	0.7	0.4	0.2	0.1	0.1	0.1	0.2								
Longford	77.6	17.0	4.2	0.9	0.2	0.1														
Louth	47.7	24.1	18.1	6.4	2.3	0.6	0.4	0.2	0.1	0.2										
Mayo	65.2	21.4	9.5	2.4	0.8	0.3	0.2	0.1	0.2											
Meath	23.8	22.8	29.3	13.0	6.4	2.1	1.2	0.5	0.3	0.2	0.1	0.2								
Monaghan	70.5	17.4	9.4	2.0	0.4	0.1	0.1	0.1	0.1											
Offaly	61.1	24.2	10.6	2.7	0.9	0.3	0.2	0.1	0.1											
Roscommon	73.2	18.5	6.2	1.4	0.4	0.2	0.1	0.1												
Sligo	67.2	14.5	11.1	4.6	1.4	0.6	0.2	0.2	0.1	0.1										
South Dublin	9.9	16.4	29.6	19.0	10.2	6.9	4.2	1.7	0.9	0.5	0.3	0.1	0.1	0.2						
Tipperary	61.4	22.7	11.0	3.2	1.0	0.3	0.1	0.1	0.2											
Waterford	52.2	23.3	14.8	5.2	2.5	0.8	0.5	0.3	0.2	0.1	0.1	0.1								
Westmeath	49.3	28.9	14.6	4.7	1.4	0.5	0.3	0.1	0.1	0.1										
Wexford	49.0	27.3	16.5	4.6	1.5	0.5	0.3	0.2	0.1	0.1										
Wicklow	21.8	14.0	22.7	16.7	10.1	5.6	3.3	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
All Councils	40.1	19.5	18.1	9.3	4.9	2.5	1.7	1.1	0.8	0.5	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1	0.2

LPT Table 6: Analysis of Newly Liable Properties in LPT year 2023⁸

The tables below provide initial analysis of properties that are newly liable in 2023. Properties owned by Local Authorities or Approved Housing Bodies have been excluded. The full distribution is provided where possible. Where a Local Authority has low property numbers in the lower or upper bands, the affected bands are grouped under the first or last value shown. For example, 23% of properties in Carlow are in bands 3 to 20, 9% of properties in Dún Laoghaire/Rathdown are in bands 1 to 3, and 100% of properties in Leitrim are in bands 1 to 20. This is to protect taxpayer confidentiality.

Owner's Self -Assessment Valuation Band		Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
1: €0-€200,000	6.5%	Carlow	15%	62%	23%			100%
2: €200,001-€262,500	12.2%	Cavan	42%	24%	35%			100%
3: €262,501-€350,000	28.9%	Clare	14%	22%	49%	15%		100%
4: €350,001-€437,500	25.1%	Cork City	12%	12%	48%	21%	7%	100%
5: €437,501-€525,000	14.6%	Cork County	5%	14%	47%	23%	11%	100%
6: €525,501-€612,500	6.6%	Donegal	47%	25%	19%	9%		100%
7: €612,501-€700,000	2.5%	Dublin City	1%	13%	25%	26%	36%	100%
8: €700,001-€787,500	1.2%	Dún L/Rathdown			9%	25%	65%	100%
9: €787,501-€875,000	0.8%	Fingal	9%	13%	15%	34%	29%	100%
10: €875,001-€962,500	0.4%	Galway City		15%	36%	22%	27%	100%
11: €962,501-€1,050,000	0.2%	Galway County	13%	16%	37%	19%	15%	100%
12: €1,050,001-€1,137,500	0.2%	Kerry	22%	41%	18%	11%	8%	100%
13: €1,137,501-€1,225,000	0.1%	Kildare	2%	6%	32%	37%	23%	100%
14: €1,225,001-€1,312,500	0.1%	Kilkenny	13%	16%	26%	23%	22%	100%
15: €1,312,501-€1,400,000	0.1%	Laois	8%	29%	63%			100%
16: €1,400,001-€1,487,500	0.0%	Leitrim	100%					100%
17: €1,487,501-€1,575,000	0.1%	Limerick	13%	10%	56%	13%	8%	100%
18: €1,575,001-€1,662,500	0.1%	Longford	100%					100%
19: €1,662,501-€1,750,000	0.1%	Louth	7%	26%	51%	16%		100%
20: Over €1.75 million	0.2%	Mayo	18%	40%	29%	13%		100%
		Meath	4%	10%	54%	24%	8%	100%
		Monaghan	31%	23%	46%			100%
		Offaly	9%	37%	54%			100%
		Roscommon	63%	19%	18%			100%
		Sligo	45%	9%	32%	13%		100%
		South Dublin	4%	5%	29%	42%	20%	100%
		Tipperary	21%	24%	36%	19%		100%
		Waterford	9%	36%	32%	11%	12%	100%
		Westmeath	15%	10%	51%	24%		100%
		Wexford	15%	34%	34%	13%	4%	100%
		Wicklow	2%	5%	19%	16%	58%	100%
		All Councils	6%	12%	29%	25%	27%	100%
All Bands	100%							
Number of Properties	14,517							

⁸ This table refers to returns filed to-date and does not include Local Authority or Approved Housing Bodies as the returns are still being analysed.

Further Information

Information on the operation of LPT is available on www.revenue.ie.

Revenue's online LPT valuation guidance map is available [here](#) and information on how to value a property is provided [here](#). Newly liable homeowners can consult guidance provided [here](#) to assist them in submitting the appropriate return.

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

A technical paper describing Revenue's analysis of property valuations is available [here](#).

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. Media queries should be directed to revpress@revenue.ie in the first instance.