

Local Property Tax (LPT) for 2022

Statistics Update

(July 2023)

2022 LPT Revaluation

The Finance (Local Property Tax) (Amendment) Act 2021 introduced 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 each consecutive four-year period after 2025, 1 November in the year preceding the first year of the new four-year period will be the valuation date.

LPT Table 1: Valuation of 2013 and 2021 Bands

Local Authority	LPT 2013 Valuation Band €	LPT 2021 Valuation Band €
Band 1	0-100,000	0-200,000
Band 2	100,001-150,000	200,001-262,500
Band 3	150,001-200,000	262,501-350,000
Band 4	200,001-250,000	350,001-437,500
Band 5	250,001-300,000	437,501-525,000
Band 6	300,001-350,000	525,501-612,500
Band 7	350,001-400,000	612,501-700,000
Band 8	400,001-450,000	700,001-787,500
Band 9	450,001-500,000	787,501-875,000
Band 10	500,001-550,000	875,001-962,500
Band 11	550,001-600,000	962,501-1,050,000
Band 12	600,001-650,000	1,050,001-1,137,500
Band 13	650,001-700,000	1,137,501-1,225,000
Band 14	700,001-750,000	1,225,001-1,312,500
Band 15	750,001-800,000	1,312,501-1,400,000
Band 16	800,001-850,000	1,400,001-1,487,500
Band 17	850,001-900,000	1,487,501-1,575,000
Band 18	900,001-950,000	1,575,001-1,662,500
Band 19	950,001-1,000,000	1,662,501-1,750,000
Band 20	1,000,000+	1,750,000+

Property owners were obliged to determine the market value of their property as at 1 November 2021 and submit the relevant tax return by 7 November 2021.

2022 Local Property Tax (LPT) Statistics

Returns and/or payments are filed and up to date in respect of 1,940,773 properties

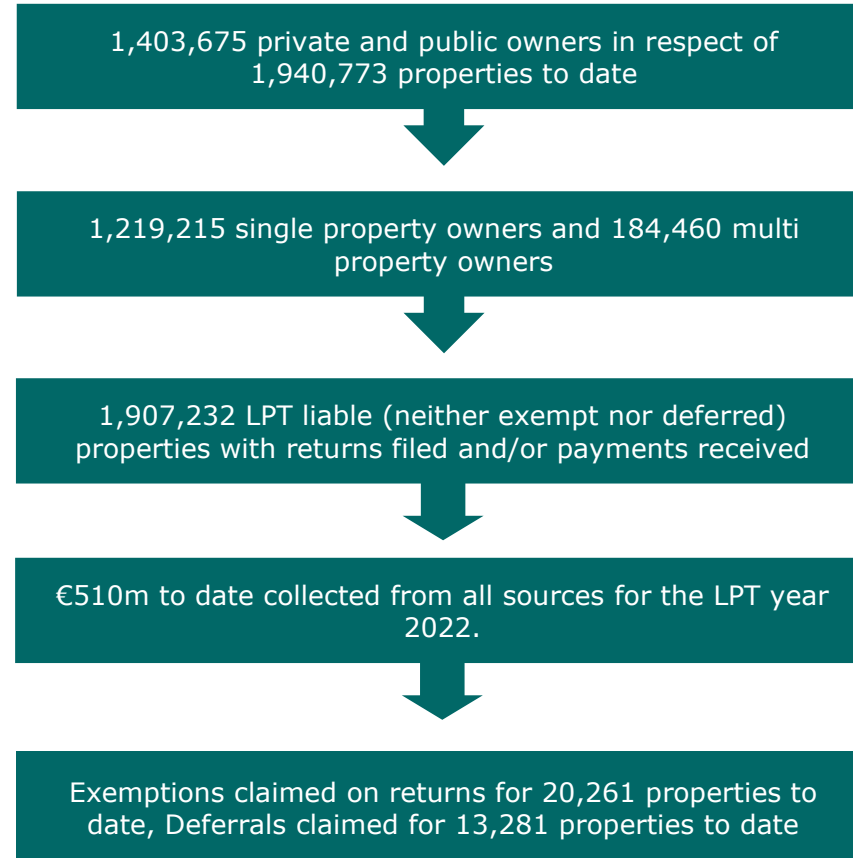
**95%
Return
Compliance**

Filing arrangements have been finalised in respect of 174,346 Local Authority and Approved Housing Body properties and are included in the figure shown above.

**97%
Payment
Compliance**

Payment arrangements are in place for 73,396 properties where returns are not yet filed and are included in the figure shown above.

LPT Table 2: Revenue's Engagement with Property Owners for 2022



LPT Table 3: Analysis of Properties with Returns and/or Payments up to date for 2022

The tables below provide analysis of these properties to date.

Local Authority of Property	
Carlow	1.2%
Cavan	1.6%
Clare	2.7%
Cork City	4.4%
Cork County	7.2%
Donegal	3.8%
Dublin City	12.2%
Dun L/Rathdown	4.6%
Fingal	5.6%
Galway City	1.7%
Galway County	3.8%
Kerry	3.6%
Kildare	4.3%
Kilkenny	1.9%
Laois	1.6%
Leitrim	0.8%
Limerick	4.0%
Longford	0.9%
Louth	2.6%
Mayo	3.1%
Meath	3.7%
Monaghan	1.2%
Offaly	1.5%
Roscommon	1.4%
Sligo	1.6%
South Dublin	5.2%
Tipperary	3.4%
Waterford	2.6%
Westmeath	1.8%
Wexford	3.4%
Wicklow	2.8%
All Local Authorities	100%
Number of Properties	1,940,773

Valuation Band	Percentage of Liability
1: €0-€200,000	13.9%
2: €200,001-€262,500	17.5%
3: €262,501-€350,000	21.8%
4: €350,001-€437,500	13.6%
5: €437,501-€525,000	8.5%
6: €525,501-€612,500	5.0%
7: €612,501-€700,000	3.9%
8: €700,001-€787,500	2.7%
9: €787,501-€875,000	2.4%
10: €875,001-€962,500	1.6%
11: €962,501-€1,050,000	1.2%
12: €1,050,001-€1,137,500	0.8%
13: €1,137,501-€1,225,000	0.8%
14: €1,225,001-€1,312,500	0.7%
15: €1,312,501-€1,400,000	0.6%
16: €1,400,001-€1,487,500	0.4%
17: €1,487,501-€1,575,000	0.5%
18: €1,575,001-€1,662,500	0.4%
19: €1,662,501-€1,750,000	0.5%
20: Over €1.75 million	3.5%

Exemptions Claimed to date	
Charitable recreational activities	1.3%
Charity/Public Body owned for special needs	51.2%
Defective concrete blocks grant scheme	3.3%
Fully subject to commercial rates	7.3%
Long term illness	15.8%
Pyrite damaged	6.7%
Registered nursing home	2.5%
Residence of a severely incapacitated individual	11.7%
North-South implementation bodies	0.2%
All Exemptions Claimed	100%
Number of Properties	20,261

Owner's Choice of Payment Method	
Annual or Monthly Direct Debit	49.1%
Credit or Debit Card	29.4%
Deduction at Source	11.8%
Service Provider	8.2%
Cheque or Cash	1.5%
All Payment Methods	100%
Number of Properties	1,940,773

	Number of Properties Owned	
	Owner Breakdown	Property Breakdown
1	87.1%	62.9%
2	9.0%	12.7%
3-5	3.2%	7.7%
6-10	0.5%	2.5%
Over 10	0.2%	14.1%
All Ranges	100%	100%
Number of Owners/Properties	1,403,675	1,940,773

Deferrals Claimed to date	
Deceased liable person	8.3%
Financial hardship	3.1%
Gross income**	77.6%
Insolvent liable person	3.9%
Mortgage**	7.1%
All Deferrals Claimed	100%
Number of Properties	13,281

**Includes partial and full deferrals

[Deferral](#) and [exemption](#) categories are explained on the Revenue website.

LPT Table 4: Expanded Distribution of Valuations to Date for 2022

The table below provides the distribution of valuation bands 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 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	54.6%	26.7%	13.5%	3.5%	1.0%	0.3%	0.2%	0.1%	0.1%											
Cavan	76.0%	14.7%	7.2%	1.6%	0.3%	0.1%	0.1%													
Clare	51.1%	27.0%	14.8%	4.5%	1.6%	0.5%	0.2%	0.1%	0.1%	0.1%										
Cork City	32.9%	21.0%	24.3%	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	36.7%	23.3%	24.3%	9.0%	3.7%	1.2%	0.8%	0.4%	0.3%	0.1%	0.1%	0.2%								
Donegal	80.5%	11.6%	5.6%	1.6%	0.4%	0.1%	0.1%	0.2%												
Dublin City	22.7%	14.3%	21.4%	16.1%	8.9%	4.0%	3.1%	2.0%	1.7%	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	7.4%	2.3%	10.5%	13.7%	14.8%	12.9%	10.2%	7.7%	6.9%	3.7%	2.5%	1.4%	1.3%	0.9%	0.7%	0.4%	0.5%	0.3%	0.4%	1.5%
Fingal	13.5%	16.2%	25.4%	17.7%	10.3%	5.8%	3.4%	2.3%	1.7%	1.0%	0.6%	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.3%
Galway City	28.1%	23.9%	26.7%	10.2%	4.9%	2.5%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Galway County	42.6%	28.9%	18.2%	5.9%	2.4%	0.9%	0.5%	0.2%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.1%	26.9%	16.4%	4.5%	1.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%									
Kildare	23.5%	18.1%	28.9%	16.7%	7.1%	2.4%	1.4%	0.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	42.8%	29.4%	17.7%	5.5%	2.1%	0.9%	0.6%	0.4%	0.2%	0.1%	0.2%									
Laois	55.1%	29.0%	11.5%	2.9%	0.9%	0.3%	0.1%	0.1%	0.1%											
Leitrim	83.5%	11.4%	4.2%	0.6%	0.2%	0.1%														
Limerick	49.1%	26.0%	15.9%	5.2%	2.1%	0.7%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%								
Longford	77.2%	17.4%	4.1%	0.8%	0.2%	0.1%														
Louth	47.5%	24.6%	18.0%	6.2%	2.2%	0.6%	0.4%	0.2%	0.1%	0.2%										
Mayo	64.8%	21.9%	9.6%	2.3%	0.8%	0.3%	0.2%	0.1%	0.1%	0.1%										
Meath	24.0%	23.4%	29.0%	12.7%	6.3%	2.1%	1.2%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%							
Monaghan	71.3%	16.6%	9.3%	2.0%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	55.7%	27.8%	11.9%	2.9%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Roscommon	72.0%	19.5%	6.3%	1.4%	0.4%	0.2%	0.1%	0.1%												
Sligo	68.9%	13.5%	10.8%	4.4%	1.3%	0.5%	0.2%	0.1%	0.1%	0.1%										
South Dublin	18.4%	15.3%	26.9%	17.0%	9.1%	6.2%	3.7%	1.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%					
Tipperary	57.1%	25.3%	12.3%	3.4%	1.1%	0.3%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.0%	23.6%	14.9%	5.1%	2.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	49.2%	29.3%	14.5%	4.6%	1.4%	0.5%	0.3%	0.1%	0.1%	0.1%										
Wexford	48.9%	27.5%	16.5%	4.5%	1.5%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%									
Wicklow	22.0%	14.4%	23.1%	16.7%	9.8%	5.2%	3.2%	1.7%	1.2%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%
All	39.4%	20.0%	18.5%	9.3%	4.9%	2.5%	1.7%	1.0%	0.8%	0.5%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%

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](#).

Please note that rounding may affect figures displayed.

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

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

Information in respect of vacant property information included in 2022 returns is available [here](#).

A technical paper describing Revenue's analysis of property valuations 2022-2025 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.