

Local Property Tax (LPT)

Preliminary Statistics

(as at 15 November 2021)

These statistics are provisional and will be revised

Local Property Tax (LPT)

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 20 valuation bands.

Revenue contacted over 1.4 million property owners in recent weeks (in respect of nearly 2 million properties) setting out the requirements for the next 'valuation period' (2022-2025). As part of that engagement, Revenue set out the three things that owners needed to do to meet their LPT obligations for 2022:

1. determine the market value of their property as at 1 November 2021;
2. submit this valuation in their LPT return by 7 November 2021 (extended to 5pm on 10 November);
3. pay or make arrangements to pay their LPT charge for 2022.

The due date for payment of 2022 LPT for those property owners who do not have a payment option in place is 12 January 2022.

Returns and payments are filed and fully up to date in respect of 1,314,700 properties

77%
Return
Compliance

Filing arrangements being finalised in respect of a further 170,400 Local Authority and Approved Housing Body properties and there are open correspondence queries on hand with Revenue in respect of 35,600 properties delaying filing but which are considered compliant

88%
Payment
Compliance

Payment arrangements are in place for an additional 220,000 properties where returns are not yet filed, for an overall payment compliance rate of 88%

The tables on following pages present initial statistics on a number of aspects of LPT based on returns filed and processed to date.

LPT Table 1: Revenue's Engagement with Property Owners for 2022



LPT Table 2: Analysis of Returns Filed to Date for 2022

The tables below provide initial analysis of the properties for which returns have been fully filed to date.

| Owner's Self -Assessment Valuation Band | | Local Authority of Property | | Owner's Choice of Payment Method | |
|---|------------------|-----------------------------|------------------|----------------------------------|------------------|
| €0-€200,000 | 31.7% | Carlow | 1.1% | Annual or Monthly Direct Debit | 50.3% |
| €200,001-€262,500 | 21.7% | Cavan | 1.5% | Credit or Debit Card | 28.0% |
| €262,501-€350,000 | 20.4% | Clare | 2.8% | Deduction at Source | 11.1% |
| €350,001-€437,500 | 10.7% | Cork City | 4.3% | Service Provider | 9.6% |
| €437,501-€525,000 | 5.7% | Cork County | 7.4% | Cheque or Cash | 1.0% |
| €525,501-€612,500 | 3.0% | Donegal | 3.5% | All Payment Methods | 100% |
| €612,501-€700,000 | 2.1% | Dublin City | 11.5% | Number of Properties | 1,314,700 |
| €700,001-€787,500 | 1.3% | Dun L/Rathdown | 5.1% | | |
| €787,501-€875,000 | 1.0% | Fingal | 5.9% | | |
| €875,001-€962,500 | 0.6% | Galway City | 1.7% | | |
| €962,501-€1,050,000 | 0.4% | Galway County | 3.9% | | |
| €1,050,001-€1,137,500 | 0.3% | Kerry | 3.8% | | |
| €1,137,501-€1,225,000 | 0.2% | Kildare | 4.4% | | |
| €1,225,001-€1,312,500 | 0.2% | Kilkenny | 1.9% | | |
| €1,312,501-€1,400,000 | 0.1% | Laois | 1.4% | | |
| €1,400,001-€1,487,500 | 0.1% | Leitrim | 0.8% | | |
| €1,487,501-€1,575,000 | 0.1% | Limerick | 4.1% | | |
| €1,575,001-€1,662,500 | 0.1% | Longford | 0.8% | | |
| €1,662,501-€1,750,000 | 0.1% | Louth | 2.4% | | |
| Over €1.75 million | 0.2% | Mayo | 3.3% | | |
| All Bands | 100% | Meath | 3.7% | | |
| Number of Properties | 1,314,700 | Monaghan | 1.1% | | |
| | | Offaly | 1.4% | | |
| | | Roscommon | 1.5% | | |
| | | Sligo | 1.6% | | |
| | | South Dublin | 5.1% | | |
| | | Tipperary | 3.3% | | |
| | | Waterford | 2.5% | | |
| | | Westmeath | 1.8% | | |
| | | Wexford | 3.4% | | |
| | | Wicklow | 2.9% | | |
| | | All Councils | 100% | | |
| | | Number of Properties | 1,314,700 | | |

| Number of Properties Owned | |
|----------------------------|------------------|
| 1 | 86.4% |
| 2 | 9.5% |
| 3-5 | 3.4% |
| 6-10 | 0.5% |
| Over 10 | 0.2% |
| All Ranges | 100% |
| Number of Owners | 1,049,200 |

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](#).

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

A technical paper describing Revenue's analysis of property valuations is available at [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.