

# **Local Property Tax (LPT)**

## **Preliminary Statistics** (as at 21 October 2021)

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

## Local Property Tax (LPT)

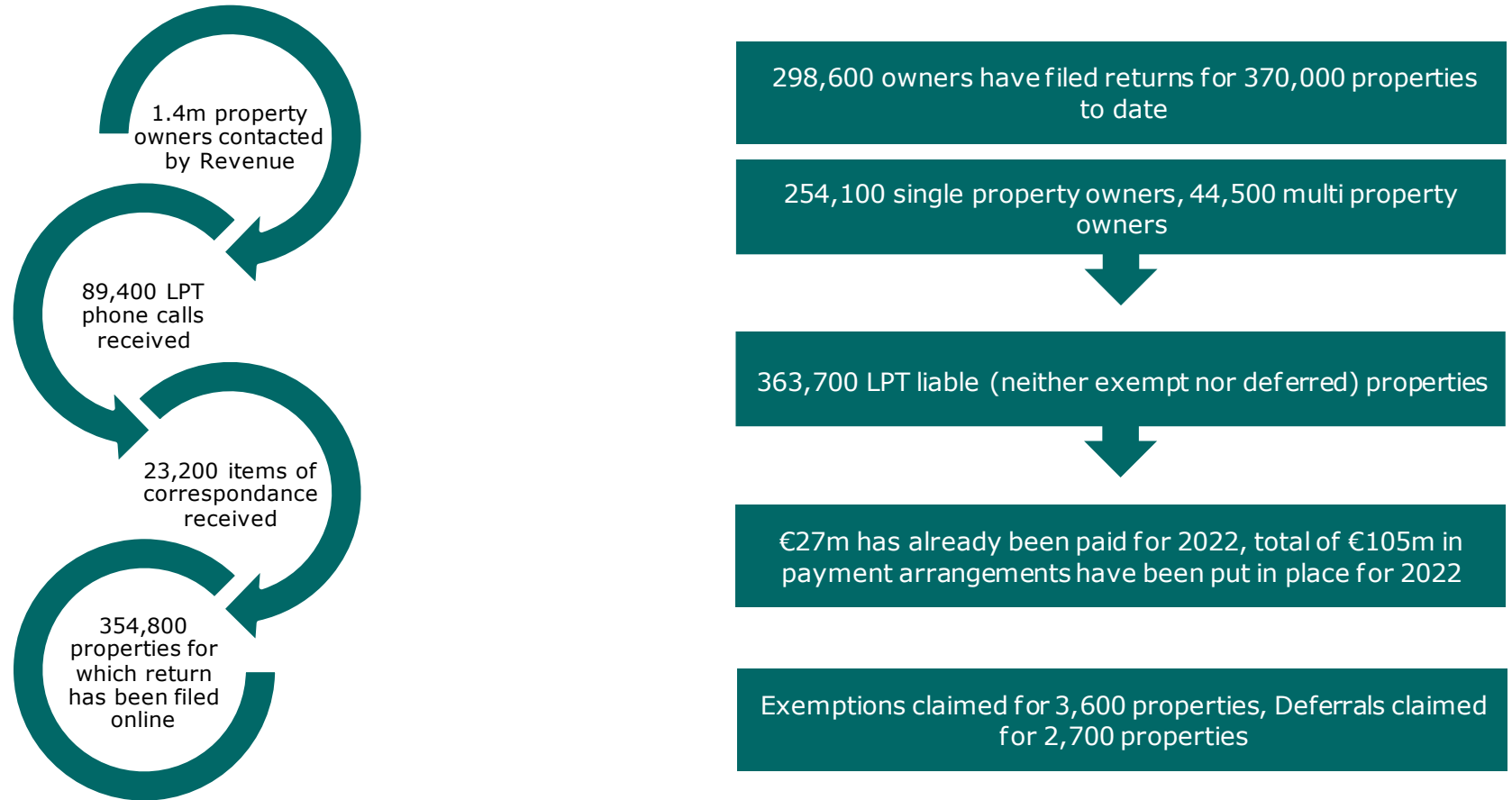
The Finance (Local Property Tax) (Amendment) Act 2021 introduces a new structure for LPT from 2022 onwards. LPT for the years 2022 to 2025 will be based on property values on 1 November 2021. Residential properties are valued for LPT purposes, by their owners under self-assessment, into 20 valuation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

Revenue is contacting over **1.4 million property owners** (of nearly 2 million properties) directly, to explain the three things that owners need 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;
3. pay or make arrangements to pay their LPT charge for 2022.

The tables on following pages present initial statistics on a number of aspects of LPT based on returns filed to date. These statistics will be updated accordingly over the coming weeks as more returns continue to be filed on a daily basis.

### 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 filed to date.

Owner's Self -Assessment Valuation Band		Local Authority of Property		Owner's Choice of Payment Method	
€0-€200,000	31.6%	Carlow	1.1%	Annual or Monthly Direct Debit	54.8%
€200,001-€262,500	21.4%	Cavan	1.4%	Credit or Debit Card	28.0%
€262,501-€350,000	20.4%	Clare	2.9%	Deduction at Source	12.8%
€350,001-€437,500	10.8%	Cork City	4.4%	Service Provider	4.3%
€437,501-€525,000	5.8%	Cork County	7.4%	Cheque or Cash	0.04%
€525,501-€612,500	3.1%	Donegal	3.6%	<b>All Payment Methods</b>	<b>100%</b>
€612,501-€700,000	2.1%	Dublin City	11.5%	<b>Number of Properties</b>	<b>370,000</b>
€700,001-€787,500	1.3%	Dun L/Rathdown	5.6%		
€787,501-€875,000	1.1%	Fingal	6.0%		
€875,001-€962,500	0.7%	Galway City	1.8%		
€962,501-€1,050,000	0.4%	Galway County	3.6%		
€1,050,001-€1,137,500	0.3%	Kerry	3.7%		
€1,137,501-€1,225,000	0.2%	Kildare	4.3%		
€1,225,001-€1,312,500	0.1%	Kilkenny	1.7%		
€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	4.2%		
€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	3.2%		
<b>All Bands</b>	<b>100%</b>	Meath	3.5%		
<b>Number of Properties</b>	<b>370,000</b>	Monaghan	1.0%		
		Offaly	1.3%		
		Roscommon	1.4%		
		Sligo	1.6%		
		South Dublin	5.2%		
		Tipperary	3.3%		
		Waterford	2.7%		
		Westmeath	1.7%		
		Wexford	3.6%		
		Wicklow	2.9%		
		<b>All Councils</b>	<b>100%</b>		
		<b>Number of Properties</b>	<b>370,000</b>		

Number of Properties Owned	
1	85.1%
2	10.4%
3-5	3.8%
6-10	0.6%
Over 10	0.2%
<b>All Ranges</b>	<b>100%</b>
<b>Number of Owners</b>	<b>298,600</b>

## Further Information

Information on the operation of LPT is available on [www.revenue.ie](http://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](mailto:statistics@revenue.ie). Media queries should be directed to [revpress@revenue.ie](mailto:revpress@revenue.ie) in the first instance.