

Property Tax Statistics

Local Property Tax 2024
& Vacant Homes Tax 2024

(July 2024)

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 one of 20 valuation bands.

For properties where a return has previously been made, the same valuation continues for 2024 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 2021.¹

Throughout this report, newly liable properties refer to properties that have been completed or became suitable for use as a dwelling between 2 November 2022 and 1 November 2023, and are submitting their first LPT return for LPT year 2024.

Returns and/or payments are filed and up to date in respect of 1,979,842 properties

**96%
Return
Compliance**

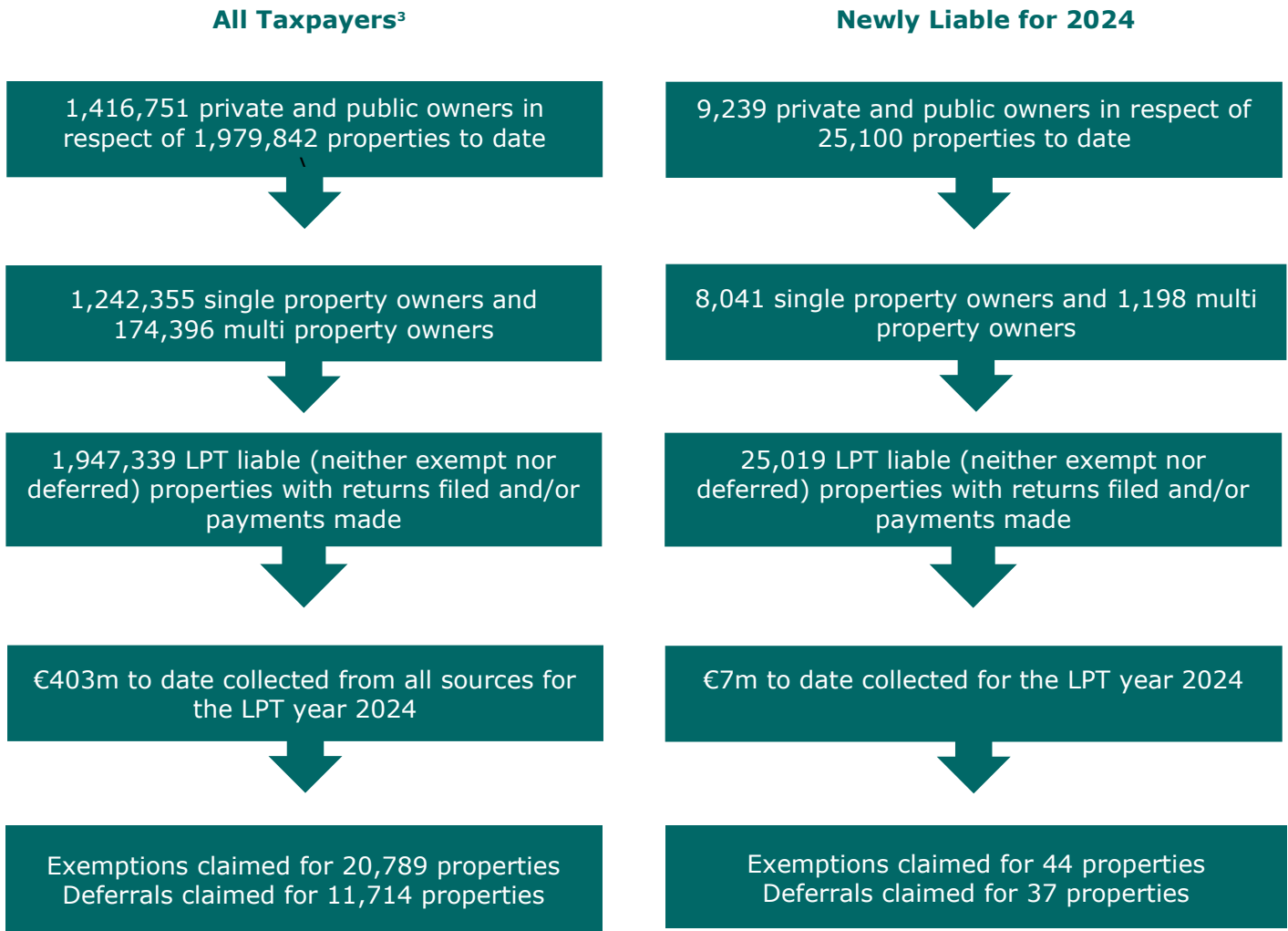
Filing arrangements have been finalised in respect of 186,923 Local Authority and Approved Housing Body properties and are included in the figure shown.

**95%
Payment
Compliance**

Payment arrangements are in place for 11,299 properties where returns are not yet filed and are included in the figure shown.

¹ 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.

LPT Table 1: Revenue’s Engagement with Property Owners and Collections² so far for 2024



² The monetary figures in Table 1 refer to tax collected while the monetary figures in Table 2 refer to the tax liability. The collection figure at a point in time is dependent on the payment method chosen e.g., annual direct debit, Deduction at Source (DAS). €25 million from Deduction at Source (DAS) is included in the €403m All Taxpayer collection figure for LPT year 2024. However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €7m Newly Liable collection figure.

³ 1,416,751 private and public owners refer to those who filed returns and/or those who made payments but filed no returns. This number is also inclusive of Local Authorities (LA) and Approved Housing Bodies (AHB).

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

Properties	All	Newly Liabile for 2024	LA/AHB ⁴
Carlow	1.2%	0.6%	1.4%
Cavan	1.5%	0.4%	1.3%
Clare	2.7%	0.9%	1.9%
Cork City	4.4%	3.7%	6.8%
Cork County	7.1%	5.7%	5.5%
Donegal	3.7%	1.1%	3.0%
Dublin City	12.2%	10.2%	17.8%
Dún L/Rathdown	4.7%	10.3%	3.3%
Fingal	5.7%	8.7%	4.9%
Galway City	1.7%	2.0%	1.7%
Galway County	3.7%	2.4%	1.9%
Kerry	3.6%	1.7%	3.0%
Kildare	4.4%	11.1%	4.1%
Kilkenny	1.9%	1.1%	1.8%
Laois	1.6%	2.2%	1.9%
Leitrim	0.8%	0.2%	0.6%
Limerick	4.0%	2.3%	3.5%
Longford	0.9%	0.3%	1.4%
Louth	2.6%	2.4%	3.2%
Mayo	3.0%	0.9%	1.5%
Meath	3.8%	5.6%	3.1%
Monaghan	1.2%	0.6%	1.2%
Offaly	1.4%	0.8%	1.4%
Roscommon	1.4%	0.4%	0.9%
Sligo	1.6%	0.6%	1.4%
South Dublin	5.3%	11.4%	6.7%
Tipperary	3.3%	1.0%	3.3%
Waterford	2.6%	2.1%	3.4%
Westmeath	1.8%	1.1%	1.4%
Wexford	3.3%	2.5%	3.4%
Wicklow	2.9%	5.9%	3.4%
All Local Authorities	100%	100%	100%
Number of Properties	1,979,842	25,100	186,923

Liability to-date for LPT year 2024 ⁵	All (€m)	Newly Liabile for 2024 (€m)
Carlow	4	0.03
Cavan	5	0.02
Clare	11	0.05
Cork City	25	0.25
Cork County	36	0.50
Donegal	11	0.07
Dublin City	84	1.16
Dún L/Rathdown	52	0.95
Fingal	41	0.76
Galway City	9	0.15
Galway County	16	0.13
Kerry	15	0.08
Kildare	29	1.01
Kilkenny	9	0.09
Laois	6	0.12
Leitrim	2	0.01
Limerick	18	0.17
Longford	2	0.01
Louth	10	0.15
Mayo	10	0.05
Meath	21	0.38
Monaghan	4	0.03
Offaly	6	0.06
Roscommon	4	0.02
Sligo	6	0.03
South Dublin	30	0.90
Tipperary	12	0.04
Waterford	11	0.15
Westmeath	7	0.07
Wexford	14	0.16
Wicklow	22	0.45
All Local Authorities	531	8.07

⁴ This is All LA/AHB Properties i.e. includes Newly Liabile LA/AHB for 2024.

⁵ €531 million is the LPT liability, with €403 million collected to date.

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

Payment Method	All	Newly Liable for 2024
Annual or Monthly Direct Debit	45.4%	68.7%
Credit or Debit Card	28.0%	25.5%
Deduction at Source	15.3%	5.2%
Service Provider	9.6%	0.5%
Cheque or Cash	1.6%	0.1%
All Payment Methods	100%	100%
Number of Properties	1,947,339	25,019

Exemptions Claimed to date	All	Newly Liable for 2024
Charitable recreational activities	1.2%	
Charity/Public Body owned for special needs	52.8%	*
Defective concrete blocks grant scheme	4.1%	
Fully subject to commercial rates	7.1%	*
Long term illness	15.1%	
Pyrite damaged	6.7%	
Registered nursing home	1.3%	
Residence of a severely incapacitated individual	11.7%	*
North-South implementation bodies	0.2%	
All Exemptions Claimed	100%	100%
Number of Properties	20,789	44

Property Ownership (Number of Properties in range)	All	Newly Liable for 2024
1	63.0%	32.1%
2	12.1%	2.4%
3-5	7.2%	1.5%
6-10	2.4%	1.4%
Over 10	15.3%	62.5%
All Ranges	100%	100%
Number of Properties	1,979,842	25,100

Deferrals	All	€m	Newly Liable for 2024	€m
Deceased liable person	6.7%	0.2		
Financial hardship	0.1%	0.0	*	0.0
Gross income**	82.5%	2.1	*	0.0
Insolvent liable person	2.4%	0.1		
Mortgage**	8.3%	0.2	*	0.0
All Deferrals Claimed	100%	2.6	100%	<0.1
Number of Properties	11,714		37	

**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 to Date for 2024

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	55.0%	26.2%	13.4%	3.5%	1.0%	0.3%	0.2%	0.1%	0.1%											
Cavan	75.5%	14.9%	7.3%	1.7%	0.4%	0.1%	0.1%	0.1%												
Clare	51.6%	26.5%	14.6%	4.6%	1.6%	0.5%	0.2%	0.1%	0.1%	0.1%										
Cork City	33.7%	20.4%	23.9%	11.8%	4.9%	1.8%	1.3%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%					
Cork County	37.1%	22.8%	24.1%	9.1%	3.8%	1.2%	0.8%	0.4%	0.3%	0.1%	0.1%	0.3%								
Donegal	80.1%	11.8%	5.6%	1.6%	0.4%	0.2%	0.1%	0.2%												
Dublin City	23.3%	13.9%	21.0%	16.2%	9.0%	4.1%	3.1%	2.0%	1.7%	1.3%	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.8%
Dún L/Rathdown	7.7%	2.5%	10.3%	14.5%	15.1%	12.9%	9.9%	7.5%	6.6%	3.6%	2.4%	1.4%	1.2%	0.9%	0.7%	0.3%	0.5%	0.3%	0.4%	1.4%
Fingal	14.2%	15.9%	24.9%	17.7%	10.6%	5.8%	3.4%	2.2%	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	28.3%	23.5%	26.4%	10.6%	5.0%	2.5%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Galway County	43.0%	28.4%	18.0%	6.0%	2.5%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.8%	26.5%	16.1%	4.6%	1.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%									
Kildare	24.0%	17.1%	28.4%	17.1%	7.5%	2.5%	1.4%	0.8%	0.4%	0.2%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	43.7%	28.6%	17.4%	5.6%	2.1%	0.9%	0.6%	0.4%	0.2%	0.1%	0.2%									
Laois	55.4%	28.1%	11.9%	3.0%	0.9%	0.4%	0.1%	0.1%	0.1%											
Leitrim	83.3%	11.5%	4.2%	0.7%	0.2%	0.1%														
Limerick	49.9%	25.2%	15.8%	5.2%	2.2%	0.7%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%								
Longford	77.5%	17.1%	4.2%	0.9%	0.2%	0.2%														
Louth	47.7%	23.9%	18.2%	6.3%	2.3%	0.7%	0.4%	0.2%	0.1%	0.2%										
Mayo	65.3%	21.3%	9.6%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.1%										
Meath	24.4%	22.6%	29.0%	13.0%	6.4%	2.1%	1.2%	0.5%	0.3%	0.2%	0.1%	0.1%	0.2%							
Monaghan	71.0%	16.8%	9.4%	2.1%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	51.6%	29.9%	13.3%	3.4%	1.1%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%									
Roscommon	73.0%	18.6%	6.2%	1.4%	0.4%	0.2%	0.1%	0.1%												
Sligo	67.7%	14.1%	11.1%	4.6%	1.4%	0.6%	0.2%	0.2%	0.1%	0.1%										
South Dublin	9.9%	16.2%	29.3%	19.8%	10.4%	6.6%	4.0%	1.6%	0.9%	0.4%	0.3%	0.1%	0.1%	0.1%	0.2%					
Tipperary	61.6%	22.5%	11.0%	3.2%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.3%	23.1%	14.9%	5.2%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	54.3%	25.8%	13.1%	4.4%	1.4%	0.4%	0.3%	0.1%	0.1%	0.1%										
Wexford	46.0%	28.7%	17.5%	4.9%	1.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%									
Wicklow	23.1%	13.7%	22.3%	16.4%	10.0%	5.4%	3.3%	1.7%	1.2%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.4%				
All	39.6%	19.5%	18.3%	9.6%	5.1%	2.6%	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%

LPT Table 5: Analysis of Newly Liable Properties in LPT year 2024

The tables below provide an analysis of properties that are newly liable in 2024 where a return has been filed or payment has been made. 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, 42% 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	26.6%	100.0%	6.3%
2: €200,001-€262,500	7.2%	0.0%	9.2%
3: €262,501-€350,000	21.1%	0.0%	27.0%
4: €350,001-€437,500	24.5%	0.0%	31.3%
5: €437,501-€525,000	12.1%	0.0%	15.4%
6: €525,501-€612,500	4.4%	0.0%	5.6%
7: €612,501-€700,000	1.6%	0.0%	2.0%
8: €700,001-€787,500	0.8%	0.0%	1.0%
9: €787,501-€875,000	0.5%	0.0%	0.7%
10: €875,001-€962,500	0.2%	0.0%	0.3%
11: €962,501-€1,050,000	0.2%	0.0%	0.3%
12: €1,050,001-€1,137,500	0.1%	0.0%	0.1%
13: €1,137,501-€1,225,000	<0.1%	0.0%	0.1%
14: €1,225,001-€1,312,500	0.2%	0.0%	0.2%
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	0.2%	0.0%	0.2%
All Bands	100%	100%	100%
Number of Properties	25,100	5,448	19,652

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	41%	17%	42%	*	*	100%
Cavan	66%	6%	28%	*	*	100%
Clare	45%	16%	23%	8%	8%	100%
Cork City	54%	2%	18%	16%	10%	100%
Cork County	21%	5%	34%	23%	17%	100%
Donegal	44%	24%	18%	7%	7%	100%
Dublin City	5%	6%	11%	33%	45%	100%
Dun L/Rathdown	11%	10%	9%	35%	34%	100%
Fingal	18%	10%	19%	18%	35%	100%
Galway City	33%	6%	14%	32%	15%	100%
Galway County	50%	8%	22%	12%	8%	100%
Kerry	68%	11%	11%	5%	6%	100%
Kildare	22%	4%	27%	27%	20%	100%
Kilkenny	27%	6%	35%	16%	15%	100%
Laois	53%	11%	25%	10%	*	100%
Leitrim	100%	*	*	*	*	100%
Limerick	33%	7%	36%	13%	11%	100%
Longford	77%	23%	*	*	*	100%
Louth	30%	13%	38%	15%	4%	100%
Mayo	45%	14%	23%	10%	9%	100%
Meath	34%	7%	27%	24%	8%	100%
Monaghan	63%	11%	26%	*	*	100%
Offaly	40%	10%	33%	17%	*	100%
Roscommon	57%	24%	19%	*	52%	26%
Sligo	30%	21%	36%	13%	63%	12%
South Dublin	9%	3%	22%	48%	18%	100%
Tipperary	69%	6%	17%	8%	*	100%
Waterford	33%	9%	39%	12%	7%	100%
Westmeath	41%	4%	22%	24%	9%	100%
Wexford	41%	17%	31%	8%	4%	100%
Wicklow	46%	2%	9%	17%	25%	100%
All Local Authorities	29%	10%	22%	19%	21%	100%

Vacant Homes Tax (VHT)

Vacant Homes Tax (VHT) is an annual self-assessed tax introduced in the Finance Act 2022. VHT applies to properties which are residential properties for the purposes of Local Property Tax (LPT) and have been used as a dwelling for less than 30 days in a chargeable period. VHT will not apply if the property is derelict or uninhabitable, was sold in the chargeable period, is subject to a qualifying tenancy, or is exempt from LPT for 2023. In addition, several exemptions to VHT can be claimed as part of the VHT return.

The first chargeable period for VHT is 1 November 2022 to 31 October 2023. A return must be filed within 7 days of the end of the relevant chargeable period. For the first chargeable period, VHT is set at a rate equal to three times the property's standard LPT rate, that is, the LPT rate for the relevant band before any Local Authority Adjustment factor.

A register of vacant homes has been established by Revenue and will be continually updated as necessary.

The following table is a high-level overview of the VHT returns received to-date. VHT returns are open to amendment by the filer and as such the underlying numbers may fluctuate. This information is provisional and will be revised.

VHT Table 1: Summary Statistics

Total properties declared as vacant	6,425
Of which: liable for Vacant Homes Tax	3,795
exempt from Vacant Homes Tax	2,630
Total liability to Vacant Homes Tax (2024)	€2.2m

Further Information

Information on the operation of LPT and VHT 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](#).

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

A technical paper describing Revenue's analysis of property valuations for LPT 2022-2025 is available [here](#).

Please note that rounding may affect figures displayed.

The statistics in this release are based on analysis of returns filed, payments, and other related information as of July 2024.

Statistical updates on Property Taxes are available [here](#).

Queries of a statistical nature in relation to Property Taxes can be sent to statistics@revenue.ie. Media queries should be directed to revpress@revenue.ie in the first instance.