

# Property Tax Statistics

Local Property Tax 2024  
& Vacant Homes Tax

(October 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.<sup>1</sup>

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 1,985,079 properties

**96%  
Return  
Compliance**

Filing arrangements have been finalised in respect of 199,846<sup>2</sup> Local Authority and Approved Housing Body properties and are included in the figure shown.

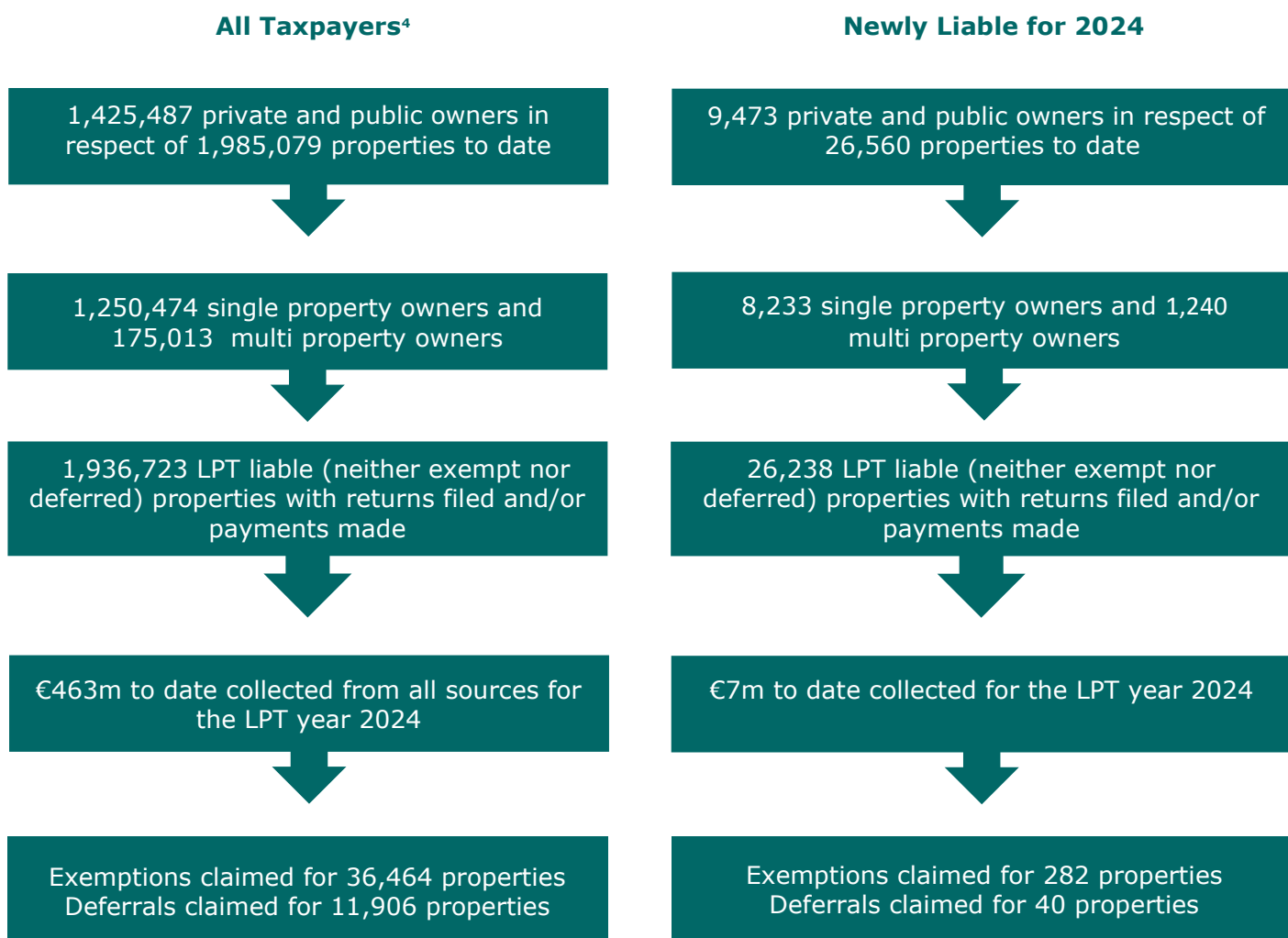
**95%  
Payment  
Compliance**

Payment arrangements are in place for 11,003 properties where returns are not yet filed and are included in the figure shown.

<sup>1</sup> 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.

<sup>2</sup> Revenue updated its methodology in Q4 2024, which resulted in an increase in the number of Approved Housing Body Properties relative to older statistical reports.

**LPT Table 1: Revenue’s Engagement with Property Owners and Collections<sup>3</sup> so far for 2024**



<sup>3</sup> 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). €43 million from Deduction at Source (DAS) is included in the €463m 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.

<sup>4</sup> 1,425,487 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). Revenue updated its methodology in Q4 2024, which resulted in an increase in the number of Exemptions claimed relative to older statistical reports.

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

Properties	All	Newly Liabile for 2024	LA/AHB <sup>5</sup>
Carlow	1.2%	0.5%	1.4%
Cavan	1.5%	0.5%	1.3%
Clare	2.7%	0.8%	1.9%
Cork City	4.4%	4.6%	6.8%
Cork County	7.1%	5.8%	5.5%
Donegal	3.7%	1.1%	3.1%
Dublin City	12.2%	11.2%	18.2%
Dún L/Rathdown	4.7%	10.2%	3.2%
Fingal	5.7%	8.6%	4.9%
Galway City	1.7%	2.0%	1.7%
Galway County	3.7%	2.2%	1.8%
Kerry	3.6%	1.6%	2.9%
Kildare	4.4%	10.7%	4.2%
Kilkenny	1.9%	1.0%	1.9%
Laois	1.6%	2.1%	1.9%
Leitrim	0.8%	0.2%	0.6%
Limerick	4.0%	2.2%	3.6%
Longford	0.9%	0.3%	1.3%
Louth	2.6%	2.3%	3.3%
Mayo	3.0%	1.0%	1.6%
Meath	3.8%	5.4%	3.0%
Monaghan	1.2%	0.5%	1.1%
Offaly	1.4%	0.8%	1.4%
Roscommon	1.4%	0.4%	0.8%
Sligo	1.6%	0.7%	1.4%
South Dublin	5.3%	10.9%	6.6%
Tipperary	3.3%	1.2%	3.4%
Waterford	2.6%	2.0%	3.5%
Westmeath	1.8%	1.1%	1.3%
Wexford	3.3%	2.4%	3.2%
Wicklow	2.9%	5.6%	3.3%
<b>All Local Authorities</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,985,079</b>	<b>26,560</b>	<b>199,846</b>

Liability to-date for LPT year 2024 <sup>6</sup>	All (€m)	Newly Liabile for 2024 (€m)
Carlow	4	0.03
Cavan	5	0.02
Clare	11	0.06
Cork City	25	0.27
Cork County	37	0.52
Donegal	11	0.07
Dublin City	84	1.21
Dún L/Rathdown	53	1.01
Fingal	41	0.77
Galway City	9	0.17
Galway County	16	0.14
Kerry	15	0.08
Kildare	29	1.02
Kilkenny	9	0.09
Laois	6	0.12
Leitrim	2	0.01
Limerick	18	0.18
Longford	2	0.01
Louth	10	0.16
Mayo	10	0.06
Meath	21	0.39
Monaghan	4	0.03
Offaly	6	0.06
Roscommon	4	0.02
Sligo	6	0.03
South Dublin	30	0.90
Tipperary	12	0.05
Waterford	11	0.15
Westmeath	7	0.07
Wexford	14	0.17
Wicklow	22	0.46
<b>All Local Authorities</b>	<b>533</b>	<b>8.33</b>

<sup>5</sup> This is All LA/AHB Properties i.e. includes Newly Liabile LA/AHB for 2024.

<sup>6</sup> €533 million is the LPT liability, with €463 million (recorded in Table 1) 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	45.1%	68.5%
Credit or Debit Card	28.6%	25.8%
Deduction at Source	15.0%	5.0%
Service Provider	9.7%	0.5%
Cheque or Cash	1.6%	0.1%
<b>All Payment Methods</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,936,723</b>	<b>26,238</b>

Exemptions Claimed to date	All	Newly Liable for 2024
Charitable recreational activities	0.7%	
Charity/Public Body owned for special needs	72.8%	*
Defective concrete blocks grant scheme	2.3%	
Fully subject to commercial rates	4.1%	*
Long term illness	8.7%	
Pyrite damaged	3.9%	
Registered nursing home	0.7%	
Residence of a severely incapacitated individual	6.7%	*
North-South implementation bodies	0.1%	
<b>All Exemptions Claimed</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>36,464</b>	<b>282</b>

Property Ownership (Number of Properties in range)	All	Newly Liable for 2024
1	63.0%	31.0%
2	12.1%	2.3%
3-5	7.2%	1.6%
6-10	2.4%	1.4%
Over 10	15.4%	63.7%
<b>All Ranges</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>1,985,079</b>	<b>26,560</b>

Deferrals	All	€m	Newly Liable for 2024	€m
Deceased liable person	6.6%	0.2	*	0
Financial hardship	3.4%	0.1		
Gross income**	81.8%	2.1	*	0
Insolvent liable person	3.4%	0.1		
Mortgage**	4.9%	0.1	52.5%	0
<b>All Deferrals Claimed</b>	<b>100%</b>	<b>2.6</b>	<b>100%</b>	<b>&lt;0.1</b>
<b>Number of Properties</b>	<b>11,906</b>		<b>40</b>	

\*\*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	55.1%	26.1%	13.5%	3.5%	1.1%	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	51.7%	26.3%	14.6%	4.6%	1.6%	0.6%	0.2%	0.1%	0.1%	0.1%										
Cork City	34.0%	20.3%	23.7%	11.7%	4.9%	1.8%	1.3%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%					
Cork County	37.2%	22.6%	24.0%	9.1%	3.8%	1.3%	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%	0.1%												
Dublin City	23.6%	13.8%	20.9%	16.1%	9.0%	4.2%	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	7.9%	2.5%	10.3%	14.4%	15.1%	12.9%	9.9%	7.4%	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	14.5%	15.8%	24.8%	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	28.4%	23.3%	26.3%	10.7%	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%	28.3%	18.0%	6.0%	2.5%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.8%	26.4%	16.1%	4.5%	1.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%									
Kildare	24.0%	17.1%	28.2%	17.2%	7.7%	2.5%	1.4%	0.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	43.9%	28.4%	17.4%	5.6%	2.1%	0.9%	0.6%	0.4%	0.2%	0.1%	0.1%	0.2%								
Laois	55.5%	28.0%	11.9%	3.0%	0.9%	0.3%	0.1%	0.1%	0.1%											
Leitrim	83.3%	11.4%	4.2%	0.7%	0.3%	0.1%														
Limerick	50.0%	25.1%	15.7%	5.2%	2.2%	0.7%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%								
Longford	77.6%	16.9%	4.2%	0.9%	0.2%	0.1%														
Louth	47.8%	23.8%	18.2%	6.4%	2.3%	0.7%	0.4%	0.2%	0.1%	0.2%										
Mayo	65.4%	21.2%	9.5%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.1%										
Meath	24.6%	22.5%	28.9%	13.0%	6.3%	2.1%	1.2%	0.5%	0.3%	0.2%	0.1%	0.1%	0.2%							
Monaghan	70.9%	16.8%	9.4%	2.1%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	56.0%	27.1%	12.1%	3.1%	1.0%	0.3%	0.2%	0.1%	0.1%	0.0%	0.1%									
Roscommon	72.1%	19.2%	6.5%	1.4%	0.4%	0.2%	0.1%	0.1%												
Sligo	68.6%	13.6%	10.8%	4.4%	1.4%	0.5%	0.2%	0.2%	0.1%	0.1%										
South Dublin	18.6%	14.5%	26.5%	18.0%	9.5%	6.0%	3.6%	1.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%					
Tipperary	58.1%	24.5%	12.0%	3.5%	1.1%	0.3%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.4%	22.9%	14.9%	5.2%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	49.4%	28.5%	14.6%	4.8%	1.5%	0.5%	0.3%	0.1%	0.1%	0.1%										
Wexford	49.1%	27.0%	16.5%	4.6%	1.6%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%									
Wicklow	23.2%	13.7%	22.2%	16.5%	10.1%	5.4%	3.3%	1.7%	1.3%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.4%				
<b>All</b>	<b>39.7%</b>	<b>19.4%</b>	<b>18.2%</b>	<b>9.6%</b>	<b>5.0%</b>	<b>2.6%</b>	<b>1.7%</b>	<b>1.0%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.2%</b>

## 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, 43% 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	29.4%	100.0%	5.5%
2: €200,001-€262,500	6.9%	0.0%	9.2%
3: €262,501-€350,000	20.3%	0.0%	27.2%
4: €350,001-€437,500	23.4%	0.0%	31.3%
5: €437,501-€525,000	11.6%	0.0%	15.5%
6: €525,501-€612,500	4.4%	0.0%	5.9%
7: €612,501-€700,000	1.5%	0.0%	2.1%
8: €700,001-€787,500	0.8%	0.0%	1.0%
9: €787,501-€875,000	0.6%	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	0.0%	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%
<b>All Bands</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of Properties</b>	<b>26,560</b>	<b>6,730</b>	<b>19,830</b>

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	41%	17%	43%	*	*	100%
Cavan	73%	27%	*	*	*	100%
Clare	45%	15%	23%	8%	9%	100%
Cork City	65%	1%	14%	12%	8%	100%
Cork County	26%	5%	31%	22%	16%	100%
Donegal	43%	24%	18%	8%	7%	100%
Dublin City	17%	5%	10%	28%	40%	100%
Dun L/Rathdown	10%	10%	10%	34%	36%	100%
Fingal	23%	9%	18%	17%	33%	100%
Galway City	36%	6%	14%	29%	16%	100%
Galway County	47%	8%	23%	13%	8%	100%
Kerry	69%	9%	12%	5%	5%	100%
Kildare	22%	4%	27%	27%	20%	100%
Kilkenny	27%	6%	35%	16%	15%	100%
Laois	52%	12%	25%	9%	2%	100%
Leitrim	100%	*	*	*	*	100%
Limerick	33%	7%	36%	13%	11%	100%
Longford	75%	25%	*	*	*	100%
Louth	29%	12%	39%	15%	4%	100%
Mayo	51%	13%	20%	9%	8%	100%
Meath	34%	7%	27%	24%	8%	100%
Monaghan	63%	10%	27%	*	*	100%
Offaly	40%	10%	34%	16%	*	100%
Roscommon	51%	27%	21%	*	*	100%
Sligo	69%	10%	15%	6%	*	100%
South Dublin	9%	3%	22%	48%	18%	100%
Tipperary	75%	5%	14%	6%	*	100%
Waterford	33%	8%	38%	13%	7%	100%
Westmeath	42%	4%	22%	24%	9%	100%
Wexford	40%	17%	31%	8%	4%	100%
Wicklow	46%	2%	9%	16%	26%	100%
<b>All Local Authorities</b>	<b>29%</b>	<b>10%</b>	<b>22%</b>	<b>19%</b>	<b>21%</b>	<b>100%</b>





## Further Information

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

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

The statistics in this release are based on analysis of returns filed, payments, and other related information as of October 2024. Please note that rounding may affect figures displayed.

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](#).

Queries of a statistical nature in relation to Property Taxes 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.