Property Tax Statistics

Local Property Tax

Vacant Homes Tax

and Residential Zone Land Tax

(Published October 2025)

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Local Property Tax (LPT)

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 properties where a return has previously been made, the same valuation continues for 2025, 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 2023 and 1 November 2024 and are submitting their first LPT return for LPT year 2025.

Returns and/or payments are filed and up to date in respect of 2,033,145 properties

97% Return Compliance

Filing arrangements have been finalised in respect of 209,350 Local Authority and Approved Housing Body properties and are included in the figure shown above.

95.12% Payment Compliance

Payment arrangements are in place for 7,980 properties where returns are not yet filed and are included in the figure shown above.

[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 Collections[2] for 2025

All Taxpayers[3]

1,458,919 private and public owners in respect of 2,033,145 properties to date

1,285,219 single property owners and 173,700 multi property owners

1,981,848 LPT liable (neither exempt nor deferred) properties with returns filed and/or payments made.

€480m to date collected from all sources for the LPT year 2025.

Exemptions claimed for 38,048 properties. Deferrals claimed for 13,249 properties.

Newly Liable for 2025

10,244 private and public owners in respect of 25,839 properties to date

9,003 single property owners and 1,241 multi property owners

25,549 LPT liable (neither exempt nor deferred) properties with returns filed and/or payments made.

€7m to date collected for the LPT year 2025.

Exemptions claimed for 214 properties. Deferrals claimed for 76 properties.

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[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). €44.8 million from Deduction at Source (DAS) is included in the €480m. All Taxpayer collection figure for LPT year 2025. 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] 1,458,919 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: Local Authority Analysis of LPT Properties and Liabilities

Properties	All	Newly Liable for 2025	LA/AHB[4]
Carlow	1.2%	0.7%	1.5%
Cavan	1.5%	0.5%	1.3%
Clare	2.7%	1.3%	1.9%
Cork City	4.4%	4.2%	6.8%
Cork County	7.1%	6.7%	5.5%
Donegal	3.7%	0.9%	2.9%
Dublin City	12.2%	13.0%	17.8%
Dun L/Rathdown	4.8%	11.5%	3.4%
Fingal	5.7%	6.3%	4.9%
Galway City	1.7%	1.3%	1.7%
Galway County	3.7%	1.8%	1.9%
Kerry	3.5%	0.9%	2.8%
Kildare	4.4%	6.0%	4.3%
Kilkenny	1.9%	1.7%	1.9%
Laois	1.6%	2.0%	1.9%
Leitrim	0.8%	0.2%	0.6%
Limerick	4.0%	2.5%	3.6%
Longford	0.9%	0.2%	1.3%
Louth	2.6%	3.7%	3.4%
Mayo	3.0%	0.7%	1.6%
Meath	3.8%	5.3%	3.1%
Monaghan	1.2%	0.5%	1.1%
Offaly	1.4%	1.2%	1.4%
Roscommon	1.4%	0.6%	0.9%
Sligo	1.5%	0.5%	1.4%
South Dublin	5.3%	12.0%	6.8%
Tipperary	3.3%	1.4%	3.4%
Waterford	2.6%	2.1%	3.4%
Westmeath	1.8%	1.8%	1.4%
Wexford	3.3%	2.7%	3.2%
Wicklow	2.9%	4.8%	3.2%
All Councils	100%	100%	100.0%
Number of Properties	**2,033,145**	**25,839**	**209,350**

Liability to-date for LPT year 2025	All (€m)
Carlow	4
Cavan	5
Clare	11
Cork	65
Donegal	11
Dublin	213
Galway	29
Kerry	15
Kildare	30
Kilkenny	9
Laois	6
Leitrim	2
Limerick	18
Longford	3
Louth	11
Mayo	10
Meath	22
Monaghan	4
Offaly	6
Roscommon	5
Sligo	6
Tipperary	13
Waterford	12
Westmeath	8
Wexford	15
Wicklow	22
All Counties	**555**

Liability to-date for LPT year 2025[5]	All (€m)	Newly Liable for 2025 (€m)
Carlow	4	0.05
Cavan	5	0.03
Clare	11	0.09
Cork City	26	0.34
Cork County	39	0.58
Donegal	11	0.07
Dublin City	86	1.08
Dún L/Rathdown	54	1.11
Fingal	42	0.65
Galway City	11	0.09
Galway County	18	0.15
Kerry	15	0.07
Kildare	30	0.56
Kilkenny	9	0.15
Laois	6	0.14
Leitrim	2	0.01
Limerick	18	0.21
Longford	3	0.02
Louth	11	0.22
Mayo	10	0.07
Meath	22	0.35
Monaghan	4	0.03
Offaly	6	0.08
Roscommon	5	0.03
Sligo	6	0.05
South Dublin	31	0.86
Tipperary	13	0.07
Waterford	12	0.15
Westmeath	8	0.13
Wexford	15	0.21
Wicklow	22	0.83
All Local Authorities	**555**	**8.50**

[4] This is All LA/AHB Properties i.e. includes Newly Liable LA/AHB for 2025.
[5] €555 million is the LPT liability, with €480 million (recorded in Table 1) collected to date.

LPT Table 3: Analysis of Properties and Returns

Payment Method	All	Newly Liable for 2025
Annual or Monthly Direct Debit	45.8%	63.6%
Credit or Debit Card	28.2%	29.7%
Deduction at Source	15.0%	6.1%
Service Provider	9.5%	0.6%
Cheque or Cash	1.5%	0.1%
All Payment Methods	**100%**	100.0%
Number of Properties	**2,033,145**	**25,839**

Property Ownership	Number of Owners	Percentage
1	1,285,219	88.09%
2	122,721	8.41%
3	26,937	1.85%
4	9,784	0.67%
5-9	10,686	0.73%
10-19	2,296	0.16%
20-49	835	0.06%
50-99	203	0.01%
100 or greater	238	0.02%
All Ownership	**1,458,919**	**100.00%**

Exemptions Claimed to date	All	Newly Liable for 2025
Charitable recreational activities	0.6%	
Charity/Public Body owned for special needs	74.4%	*
Defective concrete blocks grant scheme	2.6%	
Fully subject to commercial rates	3.9%	*
Long term illness	7.6%	
Pyrite damaged	3.5%	
Registered nursing home	0.6%	
Residence of a severely incapacitated individual	6.6%	*
North-South implementation bodies	0.1%	
All Exemptions Claimed	100.0%	**100%**
Number of Properties	**38,048**	**214**

Deferrals	All	€m	Newly Liable for 2025	€m
Deceased liable person	5.2%	0.2	0.0%	0.000
Financial hardship	0.1%	0.0	0.0%	0.000
Gross income**	85.6%	2.3	73.3%	0.012
Insolvent liable person	2.5%	0.1	1.3%	0.000
Mortgage**	6.5%	0.2	25.3%	0.004
All Deferrals Claimed	**100%**	**2.8**	**100%**	**0.016**
Number of Properties	**13,249**		**76**	

***Includes partial and full deferrals.*

Deferral and exemption categories are explained on the Revenue website.

Owner Type	Estimated Owner Percentage	Estimated Liability Percentage
Individual	99%	81%
Company	<1%	11%
Unincorporated	<1%	5%
Partnership	<1%	<1%
Trust	<1%	2%
Total	**1,458,919**	**€555m**

**Exact number is not provided due to Revenue’s obligation to protect taxpayer confidentiality and Revenue’s statistical disclosure protocols.*

Vacant Homes Tax (VHT): 2nd Chargeable Period

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 2025. In addition, several exemptions to VHT can be claimed as part of the VHT return.

The second chargeable period for VHT is 1 November 2023 to 31 October 2024. A return must be filed within 7 days of the end of the relevant chargeable period. For the second chargeable period, VHT is set at a rate equal to five times the property's standard LPT rate, that is, the LPT rate for the relevant band before any Local Authority Adjustment factor.

The following table is a high- level overview of the VHT returns received to-date for the second chargeable period. 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

Chargeable Period 2: 1 Nov 23 - 31 Oct 24	As at 20/10/25
Total properties declared as vacant	3,353
Of which: liable for Vacant Homes Tax	2,301
exempt from Vacant Homes Tax	1,052
Total liability to Vacant Homes Tax	€2.22m

Residential Zoned Land Tax

The Finance Act 2021 introduced Part 22A Residential Zoned Land Tax (RZLT) into the Taxes Consolidation Act 1997 ("TCA 1997").

RZLT is a self-assessed annual tax which is calculated at 3% of the market value of land within its scope. It applies to land which is zoned for residential use and is serviced and identified on maps published by Local Authorities, but which is not a residential property. RZLT aims to prompt residential development by incentivising landowners to activate existing planning permissions, or to engage with planning authorities to seek planning permission in respect of relevant land.

As of 30 September 2025, there have been 2,433 registrations for RZLT and 2,002 RZLT returns filed. Of these filed returns, 160 have claimed an exemption and 585 have requested a deferral. The declared liability to date is €119.9 million of which €76.4 million is deferred.

The tables on the following pages provide breakdowns of RZLT Returns by Local Authority, Deferrals and Exemptions. An abatement may be claimed following a claim for deferral, as such underlying numbers may fluctuate. This information is provisional and may be revised.

Table 1: RZLT Registrations by Local Authority

Local Authority	Number of Registrations
Carlow	<10
Cavan	38
Clare	59
Cork City	109
Cork County	153
Donegal	74
Dublin City	238
Dun Laoghaire Rathdown	104
Fingal	171
Galway City	64
Galway County	67
Kerry	95
Kildare	94
Kilkenny	67
Laois	70
Leitrim	<10
Limerick	205
Longford	13
Louth	90
Mayo	57
Meath	127
Monaghan	42
Offaly	32
Roscommon	<10
Sligo	31
South Dublin	82
Tipperary	67
Waterford	83
Westmeath	78
Wexford	<10
Wicklow	100
All	***2,433***

Table 2: RZLT Returns by Local Authority

Local Authority	Number of Returns	Total Hectares Declared	Liable Hectares Declared*	Liability €m	Collections €m	Collections from Local Authorities €m
Carlow	<10	-	-	-	-	0
Cavan	37	52.3	51.1	0.4	0.1	0
Clare	44	92.4	79.2	0.4	0.3	0.2
Cork City	85	192.4	173.2	6.4	1.9	0
Cork County	133	369.4	324.8	5.8	3	0.6
Donegal	52	76.3	64.7	0.5	0.4	0.3
Dublin City	173	374.1	328.7	25.0	8.7	3.1
Dun Laoghaire Rathdown	78	128.7	117.9	16.6	3.4	0.8
Fingal	139	402.2	365.7	21.5	6.9	0
Galway City	52	80.4	78.6	2.3	1.2	0.6
Galway County	51	89.7	76.3	1.2	0.6	0.3
Kerry	75	141.4	107.7	1.9	1.4	0.7
Kildare	70	141.5	133.7	4.6	1.7	0.3
Kilkenny	54	64.4	58.5	1.0	0.5	0.2
Laois	47	69.7	60.4	1.2	0.4	0.2
Leitrim	<10	-	-	-	-	0
Limerick	184	143.1	142.2	2.9	2	0.5
Longford	12	11.6	10.9	0.1	0.1	0
Louth	81	98.6	95.8	1.6	0.3	0
Mayo	52	89.2	76.6	0.6	0.5	0.3
Meath	108	166.7	161.9	4.7	1.6	0.6
Monaghan	39	41.1	32.5	0.2	0.2	0.1
Offaly	31	55.4	55.4	0.7	0.2	0.1
Roscommon	<10	-	-	-	-	0
Sligo	29	19.9	19.3	0.3	0.3	0.2
South Dublin	72	154.4	149.8	9.7	3.7	0.8
Tipperary	55	98.5	85.0	0.5	0.4	0.2
Waterford	75	134.5	132.0	1.7	0.9	0.2
Westmeath	69	148.2	148.2	2.9	0.9	0.2
Wexford	<10	-	-	-	-	0.1
Wicklow	86	137.4	130.0	4.8	1.3	1
All**	***2,002***	***3,596.70***	***3283***	***119.9***	***43.2***	***11.6***

*Excluding exempt

**Includes redacted total for Carlow, Leitrim, Roscommon, and Wexford.

<10 - Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

Table 3: RZLT Deferrals Claimed

Deferral Reason	Liability Deferred €m	Number of Deferrals
Residential Development Commenced	63.4	413
Planning Permission Granted	9.4	111
Submission against inclusion on a map	2.6	34
Appeal by unconnected party against planning* Rezoning process commenced due to rezoning submission* Application to regularise development*	1.1	27
Deferral Totals	***76.4***	***585***[i]

*Grouped due to low claim numbers

Table 4: RZLT Exemptions Claimed

Exemption Reason	Market Value of Exemptions €m	Number of Claims
Exemption Due to Zoning Change	43.9	121
Exemption Due to Judicial review	101.8	20
Exemption for period of relevant Contract	34.6	19
Exemption Totals	**180.4**	**160**

[i] There are approximately 10 sites with a deferral that have claimed an abatement.

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.

Detailed information on RZLT is available at:
www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-22a/22a-01-01.pdf.

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 2025. Please note that rounding may affect figures displayed.

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. Media queries should be directed to revpress@revenue.ie in the first instance.

Any queries in respect of RZLT published maps should be addressed to the relevant Local Authority. Further information in respect of same can be found here.

Due to Revenue's obligation to protect the confidentiality of taxpayer data, as provided for in Section 851A of the Taxes Consolidation Act 1997, it is not possible to provide data where there are low number of taxpayers involved.

Further detail is available in Revenue's Statistical Disclosure Control Protocol published on the Revenue website at:
https://www.revenue.ie/en/corporate/information-about-revenue/statistics/about/statistical-disclosure-control.aspx