

Property Tax Statistics

Local Property Tax 2024 (Final Annual Results)

(July 2025)

Local Property Tax (LPT)

2024 Local Property Tax (LPT) Statistics

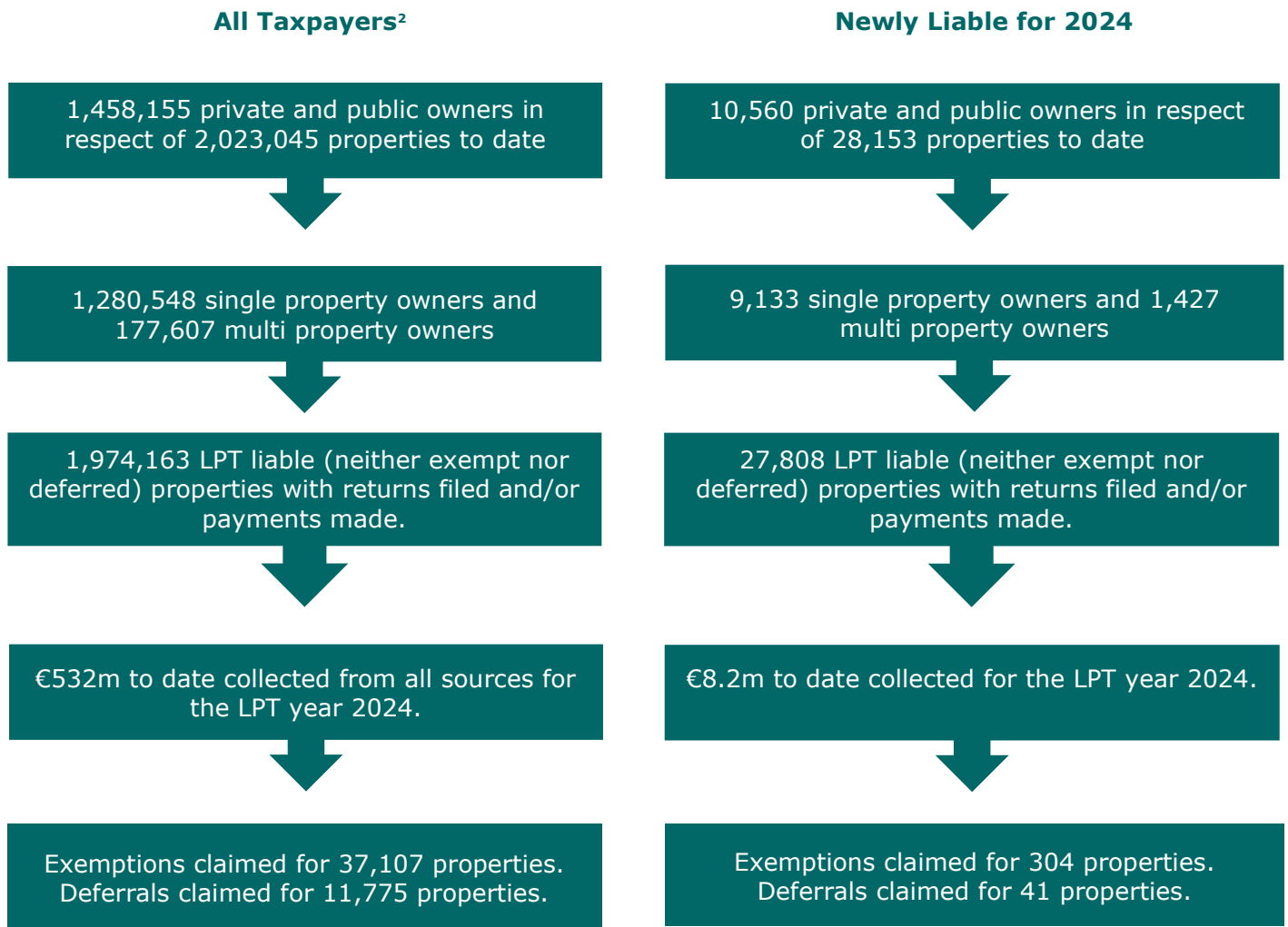
Returns and/or payments are filed and up to date in respect of 2,023,045 properties

**97%
Return
Compliance**

Filing arrangements have been finalised in respect of 199,914 Local Authority and Approved Housing Body properties and are included in the figure shown above.

**96.63%
Payment
Compliance**

Payment arrangements are in place for 25,886 properties where returns are not yet filed and are included in the figure shown above.

LPT Table 1: Revenue's Engagement with Property Owners and Collections¹ for 2024

¹ 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). €60.6 million from Deduction at Source (DAS) as of February 2025 is included in the €532m 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 €8.2m Newly Liable collection figure.

² 1,458,155 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 2024	LA/AHB ³	Liability to-date for LPT year 2024	All (€m)	Liability to-date for LPT year 2024 ⁴	All (€m)	Newly Liable for 2024 (€m)
Carlow	1.2%	0.6%	1.4%	Carlow	4	Carlow	4	0.04
Cavan	1.6%	0.5%	1.3%	Cavan	5	Cavan	5	0.03
Clare	2.7%	0.8%	1.9%	Clare	12	Clare	12	0.07
Cork City	4.4%	4.7%	6.8%	Cork	62	Cork City	25	0.29
Cork County	7.1%	6.2%	5.5%	Donegal	11	Cork County	37	0.58
Donegal	3.7%	1.1%	3.0%	Dublin	212	Donegal	11	0.08
Dublin City	12.2%	10.6%	18.2%	Galway	25	Dublin City	85	1.22
Dún L/Rathdown	4.7%	10.0%	3.3%	Kerry	15	Dún L/Rathdown	53	1.05
Fingal	5.7%	7.8%	4.8%	Kildare	29	Fingal	42	0.81
Galway City	1.7%	2.0%	1.7%	Kilkenny	9	Galway City	9	0.17
Galway County	3.7%	2.3%	1.8%	Laois	6	Galway County	16	0.16
Kerry	3.5%	1.7%	2.9%	Leitrim	2	Kerry	15	0.09
Kildare	4.4%	10.4%	4.2%	Limerick	18	Kildare	29	1.07
Kilkenny	1.9%	1.2%	1.9%	Longford	3	Kilkenny	9	0.11
Laois	1.6%	2.1%	1.9%	Louth	11	Laois	6	0.13
Leitrim	0.8%	0.2%	0.6%	Mayo	10	Leitrim	2	0.01
Limerick	4.0%	2.2%	3.6%	Meath	21	Limerick	18	0.20
Longford	0.9%	0.3%	1.3%	Monaghan	4	Longford	3	0.01
Louth	2.6%	2.4%	3.3%	Offaly	6	Louth	11	0.17
Mayo	3.0%	1.0%	1.6%	Roscommon	5	Mayo	10	0.07
Meath	3.8%	5.4%	3.0%	Sligo	6	Meath	21	0.43
Monaghan	1.2%	0.6%	1.1%	Tipperary	12	Monaghan	4	0.03
Offaly	1.5%	0.9%	1.4%	Waterford	11	Offaly	6	0.07
Roscommon	1.4%	0.4%	0.8%	Westmeath	7	Roscommon	5	0.03
Sligo	1.6%	0.7%	1.4%	Wexford	15	Sligo	6	0.04
South Dublin	5.3%	10.4%	6.6%	Wicklow	22	South Dublin	31	0.91
Tipperary	3.3%	1.2%	3.4%	All Counties	543	Tipperary	12	0.06
Waterford	2.6%	2.1%	3.5%			Waterford	11	0.17
Westmeath	1.8%	1.1%	1.3%			Westmeath	7	0.08
Wexford	3.3%	2.6%	3.2%			Wexford	15	0.19
Wicklow	2.9%	5.6%	3.3%			Wicklow	22	0.49
All Local Authorities	100%	100%	100.0%			All Local Authorities	543	8.83
Number of Properties	2,023,045	28,153	199,914					

³ This is All LA/AHB Properties i.e. includes Newly Liable LA/AHB for 2024.⁴ €543 million is the LPT liability, with €532 million (recorded in Table 1) collected to date.

LPT Table 3: Analysis of Properties and Returns

Payment Method	All	Newly Liable for 2024
Annual or Monthly Direct Debit	43.9%	65.8%
Credit or Debit Card	29.9%	28.4%
Deduction at Source	14.8%	5.2%
Service Provider	9.8%	0.5%
Cheque or Cash	1.7%	0.1%
All Payment Methods	100%	100.0%
Number of Properties	2,023,045	28,153

Property Ownership (Number of Properties in range)	All	Newly Liable for 2024
1	63.3%	33.1%
2	12.1%	2.6%
3-5	7.1%	1.8%
6-10	2.4%	1.4%
Over 10	15.1%	61.0%
All Ranges	100%	100.0%
Number of Properties	2,023,045	28,153

Exemptions Claimed to date	All	Newly Liable for 2024
Charitable recreational activities	0.7%	
Charity/Public Body owned for special needs	72.6%	*
Defective concrete blocks grant scheme	2.2%	
Fully subject to commercial rates	4.0%	*
Long term illness	9.2%	
Pyrite damaged	3.8%	
Registered nursing home	0.6%	
Residence of a severely incapacitated individual	6.7%	*
North-South implementation bodies	0.1%	
All Exemptions Claimed	100.0%	100%
Number of Properties	37,107	304

Deferrals	All	€m	Newly Liable for 2024	€m
Deceased liable person	5.2%	0.2	2.4%	0.001
Financial hardship	0.1%	0.0	0.0%	0.000
Gross income**	85.6%	2.1	43.9%	0.004
Insolvent liable person	2.5%	0.1	0.0%	0.000
Mortgage**	6.5%	0.2	53.7%	0.004
All Deferrals Claimed	100%	2.6	100%	0.009
Number of Properties	11,755		41	

**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 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	54.9%	26.2%	13.5%	3.5%	1.1%	0.3%	0.2%	0.1%	0.1%											
Cavan	75.6%	14.7%	7.3%	1.7%	0.4%	0.1%	0.1%	0.1%												
Clare	51.6%	26.4%	14.6%	4.6%	1.7%	0.6%	0.2%	0.1%	0.1%	0.1%										
Cork City	34.0%	20.4%	23.8%	11.7%	4.9%	1.8%	1.3%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Cork County	37.1%	22.6%	24.1%	9.2%	3.8%	1.3%	0.8%	0.4%	0.3%	0.1%	0.1%	0.3%								
Donegal	80.2%	11.7%	5.7%	1.6%	0.4%	0.2%	0.1%	0.1%												
Dublin City	23.6%	13.9%	20.9%	16.1%	9.0%	4.2%	3.1%	2.0%	1.7%	1.2%	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%	10.2%	14.5%	15.1%	12.9%	9.9%	7.5%	6.5%	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%	15.8%	24.9%	17.8%	10.6%	5.8%	3.3%	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%	23.3%	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	43.1%	28.2%	18.0%	6.0%	2.5%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.7%	26.4%	16.2%	4.6%	1.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%									
Kildare	23.9%	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	43.7%	28.5%	17.4%	5.7%	2.1%	1.0%	0.6%	0.4%	0.2%	0.1%	0.1%	0.2%								
Laois	55.3%	28.0%	11.9%	3.1%	0.9%	0.4%	0.1%	0.1%	0.1%											
Leitrim	83.4%	11.3%	4.3%	0.7%	0.3%	0.1%														
Limerick	49.8%	25.2%	15.7%	5.3%	2.1%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%								
Longford	77.4%	17.1%	4.2%	0.9%	0.2%	0.2%														
Louth	47.6%	24.0%	18.2%	6.4%	2.3%	0.7%	0.4%	0.2%	0.1%	0.2%										
Mayo	65.2%	21.3%	9.6%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.1%										
Meath	24.5%	22.5%	28.9%	13.0%	6.3%	2.1%	1.1%	0.5%	0.3%	0.2%	0.1%	0.1%	0.2%							
Monaghan	71.1%	16.5%	9.5%	2.1%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	55.8%	27.2%	12.2%	3.1%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Roscommon	71.9%	19.3%	6.5%	1.5%	0.5%	0.2%	0.1%	0.1%												
Sligo	68.7%	13.5%	10.8%	4.4%	1.4%	0.5%	0.2%	0.2%	0.1%	0.1%										
South Dublin	18.4%	14.7%	26.5%	18.1%	9.5%	6.0%	3.6%	1.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%					
Tipperary	58.0%	24.5%	12.1%	3.5%	1.1%	0.4%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.3%	22.9%	15.0%	5.2%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	49.4%	28.6%	14.5%	4.8%	1.6%	0.5%	0.3%	0.1%	0.1%	0.1%										
Wexford	48.9%	27.0%	16.6%	4.7%	1.6%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%									
Wicklow	23.1%	13.7%	22.2%	16.5%	10.1%	5.4%	3.3%	1.7%	1.2%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.4%				
All	39.7%	19.5%	18.3%	9.6%	5.0%	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, 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	28.1%	100.0%	5.8%
2: €200,001-€262,500	7.1%	0.0%	9.2%
3: €262,501-€350,000	21.0%	0.0%	27.3%
4: €350,001-€437,500	23.4%	0.0%	30.8%
5: €437,501-€525,000	11.7%	0.0%	15.4%
6: €525,501-€612,500	4.6%	0.0%	6.0%
7: €612,501-€700,000	1.6%	0.0%	2.1%
8: €700,001-€787,500	0.8%	0.0%	1.1%
9: €787,501-€875,000	0.6%	0.0%	0.8%
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	0.0%	0.0%	0.0%
16: €1,400,001-€1,487,500	0.0%	0.0%	0.1%
17: €1,487,501-€1,575,000	0.0%	0.0%	0.0%
18: €1,575,001-€1,662,500	0.1%	0.0%	0.1%
19: €1,662,501-€1,750,000	0.0%	0.0%	0.1%
20: Over €1.75 million	0.2%	0.0%	0.2%
All Bands	100%	100%	100%
Number of Properties	28,153	6,714	21,439

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%	13%	40%	14%	5%	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	56%	10%	34%	*	*	100%
Sligo	33%	4%	27%	36%	*	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%
All Local Authorities	29%	7%	20%	23%	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 2024. In addition, several exemptions to VHT can be claimed as part of the VHT return.

The first chargeable period for VHT was 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, the rate of VHT is three times the basic rate of Local Property Tax (LPT) for 2023.

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 for the first 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 1: 1 Nov 22 - 31 Oct 23	As at 01/07/25
Total properties declared as vacant	6,716
Of which: liable for Vacant Homes Tax	3,932
exempt from Vacant Homes Tax	2,784
Total liability to Vacant Homes Tax	€2.37m

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](#).

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 July 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.