

Property Tax Statistics

Local Property Tax
& Vacant Homes Tax

(Published July 2025)

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 2,029,350 properties

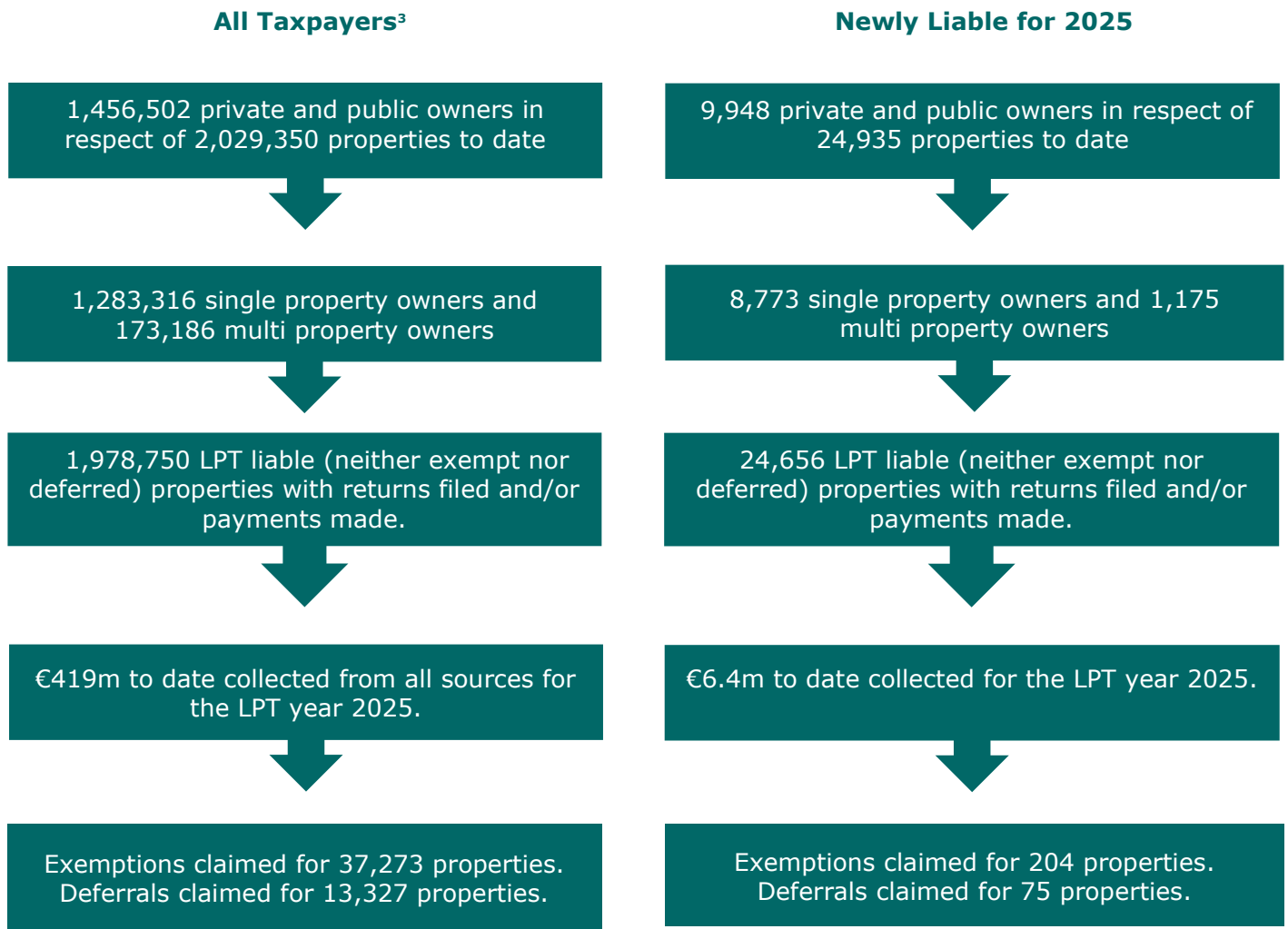
**97%
Return
Compliance**

Filing arrangements have been finalised in respect of 209,234 Local Authority and Approved Housing Body properties and are included in the figure shown above.

**94.88%
Payment
Compliance**

Payment arrangements are in place for 7,752 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 Collections² for 2025

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). €26.6 million from Deduction at Source (DAS) is included in the €419m 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 €6.4m Newly Liable collection figure.

³ 1,456,502 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.

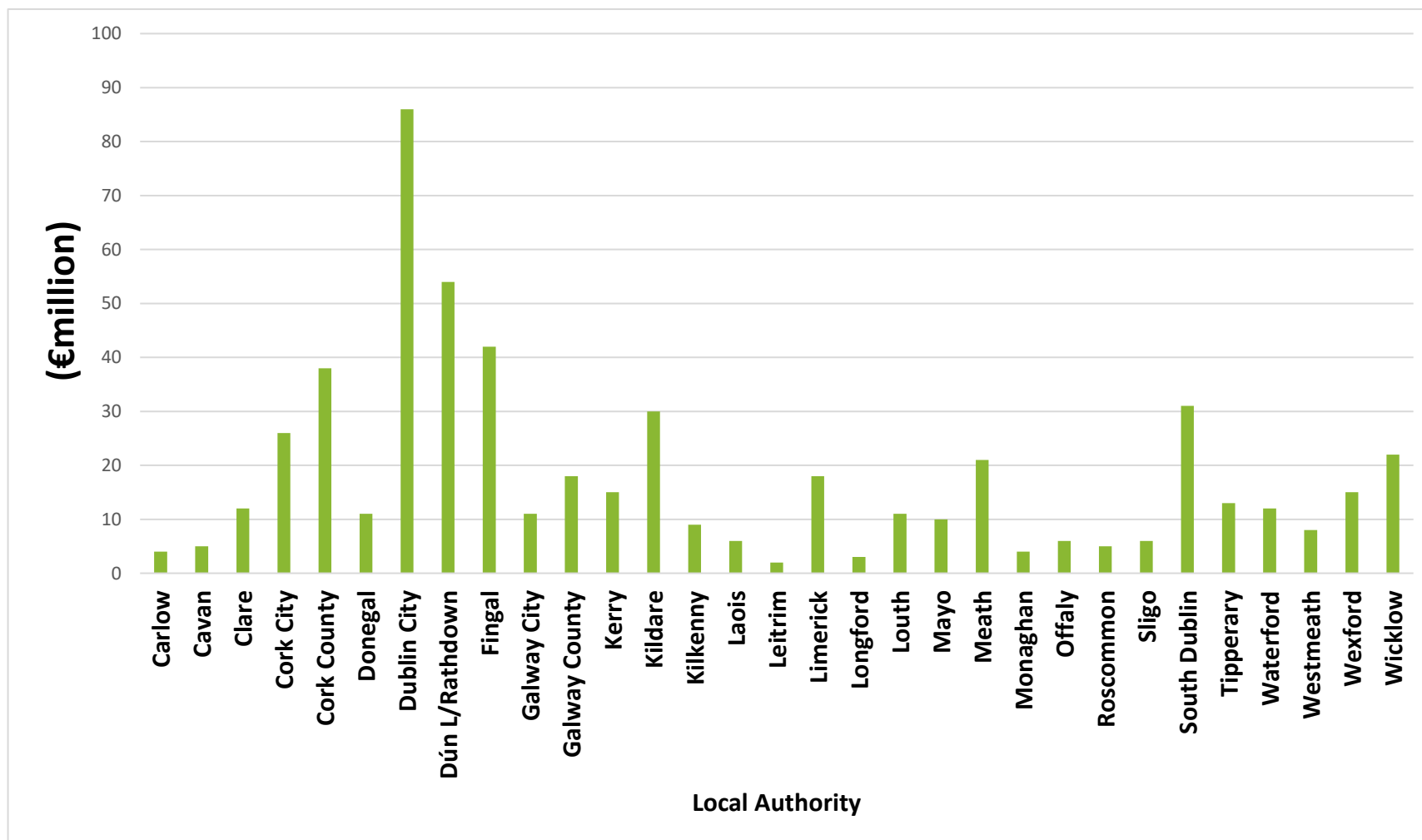
LPT Table 2: Local Authority Analysis of LPT Properties and Liabilities

Properties	All	Newly Liable for 2025	LA/AHB ⁴	Liability to-date for LPT year 2025	All (€m)	Liability to-date for LPT year 2025 ⁵	All (€m)	Newly Liable for 2025 (€m)
Carlow	1.2%	0.7%	1.4%	Carlow	4	Carlow	4	0.05
Cavan	1.5%	0.5%	1.3%	Cavan	5	Cavan	5	0.03
Clare	2.7%	1.3%	1.9%	Clare	12	Clare	12	0.09
Cork City	4.4%	4.4%	6.8%	Cork	64	Cork City	26	0.33
Cork County	7.1%	6.8%	5.5%	Donegal	11	Cork County	38	0.56
Donegal	3.7%	0.9%	2.9%	Dublin	213	Donegal	11	0.07
Dublin City	12.2%	11.8%	17.8%	Galway	29	Dublin City	86	1.04
Dún L/Rathdown	4.8%	11.8%	3.4%	Kerry	15	Dún L/Rathdown	54	1.11
Fingal	5.7%	6.4%	4.9%	Kildare	30	Fingal	42	0.64
Galway City	1.7%	1.3%	1.7%	Kilkenny	9	Galway City	11	0.09
Galway County	3.7%	1.8%	1.8%	Laois	6	Galway County	18	0.14
Kerry	3.5%	0.9%	2.8%	Leitrim	2	Kerry	15	0.06
Kildare	4.4%	6.1%	4.3%	Limerick	18	Kildare	30	0.56
Kilkenny	1.9%	1.7%	1.9%	Longford	3	Kilkenny	9	0.15
Laois	1.6%	2.0%	1.9%	Louth	11	Laois	6	0.14
Leitrim	0.8%	0.1%	0.6%	Mayo	10	Leitrim	2	0.01
Limerick	4.0%	2.5%	3.6%	Meath	21	Limerick	18	0.20
Longford	0.9%	0.1%	1.3%	Monaghan	4	Longford	3	0.01
Louth	2.6%	3.8%	3.4%	Offaly	6	Louth	11	0.23
Mayo	3.0%	0.6%	1.6%	Roscommon	5	Mayo	10	0.05
Meath	3.8%	5.4%	3.1%	Sligo	6	Meath	21	0.36
Monaghan	1.2%	0.5%	1.1%	Tipperary	13	Monaghan	4	0.03
Offaly	1.4%	1.2%	1.4%	Waterford	12	Offaly	6	0.07
Roscommon	1.4%	0.6%	0.9%	Westmeath	8	Roscommon	5	0.03
Sligo	1.5%	0.5%	1.4%	Wexford	15	Sligo	6	0.03
South Dublin	5.3%	12.4%	6.8%	Wicklow	22	South Dublin	31	0.87
Tipperary	3.3%	1.0%	3.3%	All Counties	554	Tipperary	13	0.05
Waterford	2.6%	2.2%	3.4%			Waterford	12	0.15
Westmeath	1.8%	1.8%	1.4%			Westmeath	8	0.13
Wexford	3.3%	2.7%	3.2%			Wexford	15	0.19
Wicklow	2.9%	4.9%	3.2%			Wicklow	22	0.57
All Local Authorities	100%	100%	100.0%			All Local Authorities	554	8.03
Number of Properties	2,029,350	24,935	209,234					

⁴ This is All LA/AHB Properties i.e. includes Newly Liable LA/AHB for 2025.⁵ €554 million is the LPT liability, with €419 million (recorded in Table 1) collected to date.

Figure 1: Bar chart of liability to-date for LPT year 2025 by Local Authority

Figure 1 outlines the distribution of the liability to date for LPT year 2025 broken down by Local Authority. Total liability for 2025 is €554m. The average liability for a Local Authority is €17.9 million. Dublin City has the highest liability by a considerable margin amounting to €86 million. The Local Authority with the lowest liability across the country is Leitrim with €2 million.



LPT Table 3: Analysis of Properties and Returns

Payment Method	All	Newly Liable for 2025
Annual or Monthly Direct Debit	46.0%	63.6%
Credit or Debit Card	27.7%	29.4%
Deduction at Source	15.4%	6.3%
Service Provider	9.5%	0.6%
Cheque or Cash	1.5%	0.1%
All Payment Methods	100%	100.0%
Number of Properties	2,029,350	24,935

Property Ownership	Number of Owners	Percentage
1	1,283,316	88.14%
2	122,344	8.37%
3	26,877	1.85%
4	9,746	0.67%
5-9	10,645	0.73%
10-19	2,296	0.16%
20-49	830	0.06%
50-99	204	0.01%
100 or greater	244	0.02%
All Ownership	1,456,502	100.00%

Exemptions Claimed to date	All	Newly Liable for 2025
Charitable recreational activities	0.7%	
Charity/Public Body owned for special needs	73.9%	*
Defective concrete blocks grant scheme	2.7%	
Fully subject to commercial rates	4.0%	*
Long term illness	7.5%	
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	37,273	204

Deferrals	All	€m	Newly Liable for 2025	€m
Deceased liable person	5.2%	0.2	0.0%	0.00
Financial hardship	0.1%	0.0	0.0%	0.00
Gross income**	85.6%	2.8	73.3%	0.02
Insolvent liable person	2.5%	0.1	1.3%	0.00
Mortgage**	6.5%	0.2	25.3%	0.01
All Deferrals Claimed	100%	3.2	100%	0.03
Number of Properties	13,327		75	

**Includes partial and full deferrals.

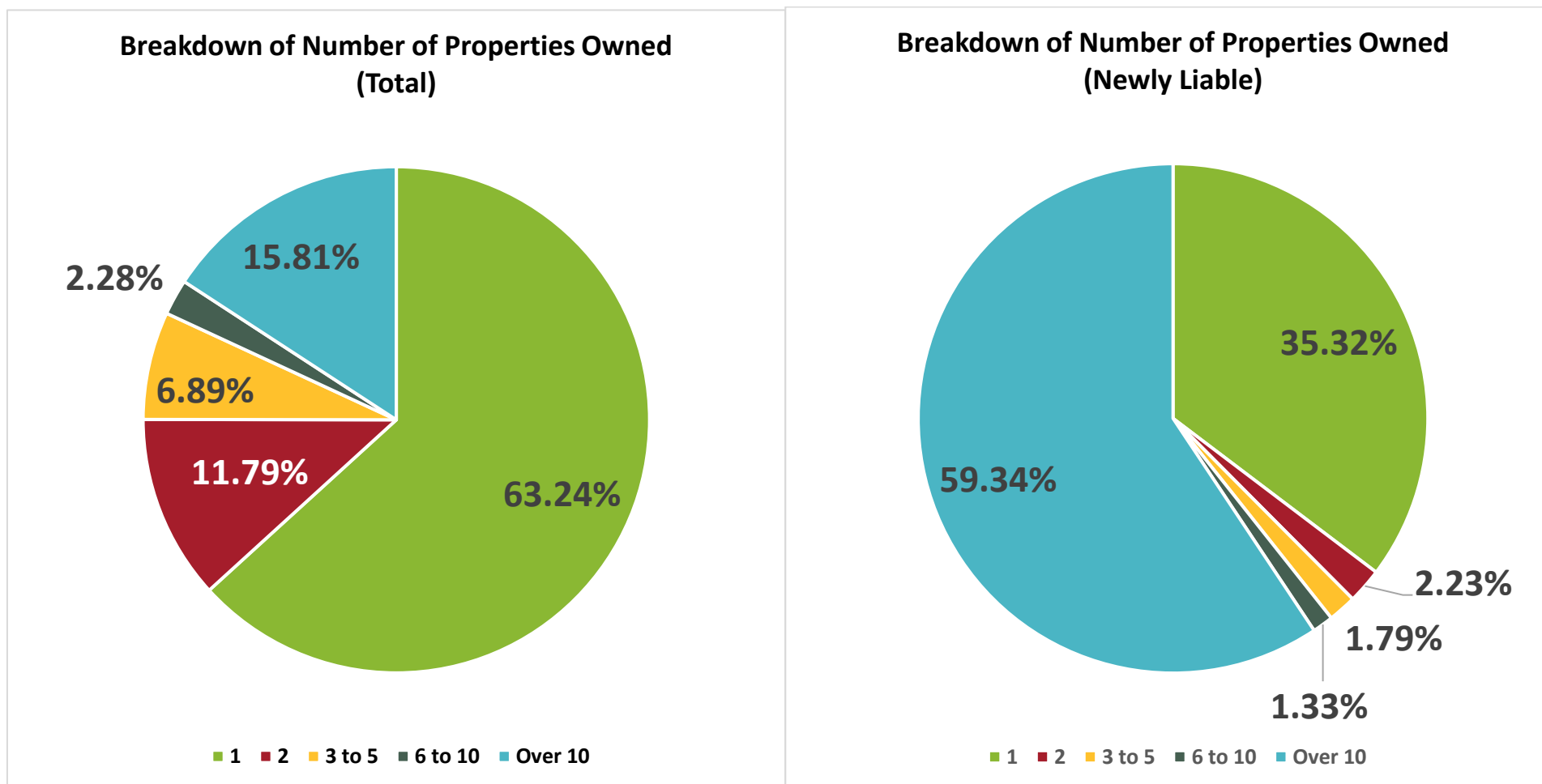
Deferral and exemption categories are explained on the Revenue website.

Owner Type	Estimated Owner Percentage	Estimated Liability Percentage
Individual	99%	91%
Company	<1%	6%
Unincorporated	<1%	2%
Partnership	<1%	<1%
Trust	<1%	<1%
Total	1,456,502	€554m

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

Figure 2: Property Ownership

Figure 2 outlines the distribution of property ownership broken down by number of properties owned. The left pie chart shows that 63.24% of properties are owned by a single property owner and 15.81% of properties have owners with over 10 properties. The trend changes with newly liable properties for 2025. Just under 60% of newly liable properties are owned by owners with over 10 properties and only 35.32% are owned by a single property owner.



LPT Table 4: Expanded Distribution of Valuations to Date for 2025

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%	25.9%	13.8%	3.5%	1.1%	0.3%	0.2%	0.1%	0.1%											
Cavan	75.2%	14.9%	7.4%	1.7%	0.4%	0.1%	0.1%	0.1%												
Clare	51.7%	26.2%	14.7%	4.7%	1.7%	0.6%	0.2%	0.1%	0.1%	0.1%										
Cork City	34.3%	20.1%	23.5%	11.7%	4.9%	1.8%	1.3%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Cork County	37.1%	22.3%	24.1%	9.3%	3.9%	1.3%	0.8%	0.4%	0.3%	0.1%	0.1%	0.3%								
Donegal	79.9%	11.8%	5.7%	1.7%	0.5%	0.2%	0.1%	0.1%												
Dublin City	23.8%	13.5%	20.9%	16.1%	9.1%	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	8.3%	2.4%	10.1%	14.7%	15.4%	12.8%	9.8%	7.3%	6.4%	3.5%	2.3%	1.3%	1.2%	0.8%	0.6%	0.3%	0.5%	0.3%	0.4%	1.4%
Fingal	14.6%	15.5%	24.5%	17.8%	10.8%	5.8%	3.4%	2.3%	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	28.7%	23.0%	26.1%	10.8%	5.1%	2.5%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Galway County	43.1%	28.0%	18.0%	6.1%	2.6%	1.0%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.8%	26.3%	16.1%	4.6%	1.9%	0.5%	0.4%	0.2%	0.1%	0.1%	0.1%									
Kildare	24.3%	16.7%	28.0%	17.4%	7.7%	2.5%	1.4%	0.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	43.8%	28.1%	17.4%	5.9%	2.2%	1.0%	0.6%	0.4%	0.2%	0.1%	0.1%	0.2%								
Laois	55.2%	27.5%	12.3%	3.3%	1.0%	0.4%	0.1%	0.1%	0.1%											
Leitrim	83.2%	11.4%	4.3%	0.7%	0.3%	0.1%														
Limerick	50.0%	24.8%	15.8%	5.4%	2.2%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%								
Longford	77.5%	16.9%	4.2%	0.9%	0.2%	0.2%														
Louth	47.8%	23.4%	18.3%	6.7%	2.3%	0.7%	0.4%	0.2%	0.1%	0.2%										
Mayo	65.2%	21.1%	9.6%	2.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%										
Meath	24.9%	22.1%	28.6%	13.3%	6.4%	2.1%	1.1%	0.5%	0.3%	0.2%	0.1%	0.1%	0.2%							
Monaghan	70.8%	16.7%	9.6%	2.1%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	55.9%	26.7%	12.4%	3.2%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Roscommon	72.0%	19.0%	6.6%	1.5%	0.5%	0.2%	0.1%	0.1%												
Sligo	68.5%	13.6%	10.9%	4.5%	1.4%	0.6%	0.2%	0.2%	0.1%	0.1%										
South Dublin	19.0%	14.1%	25.9%	18.5%	9.8%	5.9%	3.5%	1.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%					
Tipperary	58.1%	24.4%	12.1%	3.5%	1.1%	0.4%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.2%	22.7%	15.1%	5.3%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	49.4%	28.1%	14.8%	5.0%	1.6%	0.5%	0.3%	0.1%	0.1%	0.1%										
Wexford	48.9%	26.7%	16.8%	4.7%	1.7%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%									
Wicklow	23.0%	13.4%	21.9%	16.7%	10.4%	5.6%	3.3%	1.7%	1.3%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.4%				
All	39.7%	19.2%	18.2%	9.7%	5.2%	2.6%	1.7%	1.1%	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 2025

The tables below provide an analysis of properties that are newly liable in 2025 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, 58% 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	28.4%	100.0%	3.9%
2: €200,001-€262,500	4.6%	0.0%	6.2%
3: €262,501-€350,000	22.9%	0.0%	30.5%
4: €350,001-€437,500	21.9%	0.0%	29.4%
5: €437,501-€525,000	13.3%	0.0%	18.1%
6: €525,501-€612,500	3.5%	0.0%	4.7%
7: €612,501-€700,000	2.1%	0.0%	2.8%
8: €700,001-€787,500	1.5%	0.0%	2.0%
9: €787,501-€875,000	0.5%	0.0%	0.7%
10: €875,001-€962,500	0.3%	0.0%	0.4%
11: €962,501-€1,050,000	0.4%	0.0%	0.5%
12: €1,050,001-€1,137,500	0.2%	0.0%	0.2%
13: €1,137,501-€1,225,000	0.2%	0.0%	0.2%
14: €1,225,001-€1,312,500	0.1%	0.0%	0.1%
15: €1,312,501-€1,400,000	0.0%	0.0%	0.0%
16: €1,400,001-€1,487,500	0.0%	0.0%	0.0%
17: €1,487,501-€1,575,000	0.0%	0.0%	0.1%
18: €1,575,001-€1,662,500	0.0%	0.0%	0.0%
19: €1,662,501-€1,750,000	0.1%	0.0%	0.1%
20: Over €1.75 million	0.1%	0.0%	0.1%
All Bands	100%	100%	100%
Number of Properties	24,935	6,524	18,411

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	26%	15%	58%	*	*	100%
Cavan	52%	48%	*	*	*	100%
Clare	51%	6%	23%	11%	9%	100%
Cork City	50%	10%	12%	8%	20%	100%
Cork County	28%	6%	32%	22%	12%	100%
Donegal	36%	21%	21%	11%	10%	100%
Dublin City	16%	3%	36%	18%	27%	100%
Dun L/Rathdown	18%	1%	7%	25%	48%	100%
Fingal	17%	1%	12%	29%	40%	100%
Galway City	49%	1%	23%	15%	12%	100%
Galway County	42%	7%	22%	12%	17%	100%
Kerry	46%	12%	18%	9%	15%	100%
Kildare	23%	4%	26%	30%	18%	100%
Kilkenny	31%	3%	27%	29%	10%	100%
Laois	34%	9%	42%	13%	2%	100%
Leitrim	100%	*	*	*	*	100%
Limerick	36%	3%	41%	17%	3%	100%
Longford	100%	*	*	*	*	100%
Louth	48%	4%	24%	18%	6%	100%
Mayo	22%	10%	38%	21%	9%	100%
Meath	40%	6%	20%	25%	9%	100%
Monaghan	55%	5%	40%	*	*	100%
Offaly	51%	5%	30%	13%	*	100%
Roscommon	56%	10%	34%	*	*	100%
Sligo	33%	4%	27%	36%	*	100%
South Dublin	28%	2%	11%	35%	24%	100%
Tipperary	57%	6%	28%	10%	*	100%
Waterford	34%	14%	37%	10%	5%	100%
Westmeath	38%	5%	38%	13%	6%	100%
Wexford	31%	13%	35%	14%	7%	100%
Wicklow	13%	3%	21%	28%	35%	100%
All Local Authorities	28.4%	4.6%	22.9%	21.9%	22.1%	100%

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.

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 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 01/07/25
Total properties declared as vacant	3,306
Of which: liable for Vacant Homes Tax	2,292
exempt from Vacant Homes Tax	1,014
Total liability to Vacant Homes Tax	€2.21m

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.