

Local Property Tax (LPT) Statistics 2016

Preliminary
(Revised April 2018)

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information. Work on refining the LPT Register is ongoing and consequently the data included are not final data and a certain amount of estimation has been required.

The statistics in this release focus on LPT 2016.

Updates to the statistics below and for LPT 2017 will be published in due course at: <http://www.revenue.ie/en/about/statistics/local-property-tax.html>. Statistics for earlier years are also available on the same page.

Any queries of a statistical nature in relation to LPT should be directed to statistics@revenue.ie.



LPT Exchequer Receipts and Household Charge Payments made to Revenue

LPT Exchequer Receipts in 2016 (at end December) were €463m.

Exchequer Receipts also include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of HHC from 1 July 2013. By end 2016, €66m was collected (including €6m in 2016) and over 360,000 additional properties HHC compliant since 2013.

2016 LPT Compliance Statistics

The LPT 2016 compliance rate is estimated to be 98.5%.*

This is based on payment instructions rolled over from 2015 for 0.74m properties (including phased payments and deferrals/exemptions), new instructions received to date for 0.90m properties for 2016, work items (0.01) and 0.08m properties for which mandatory deduction at source was applied and 0.13m Local Authority owned properties.

For the years 2013, 2014, 2015 and 2016 Revenue issued 212,000, 148,000, 324,000 and 300,000 compliance letters respectively. In the vast majority of these cases property owners fully complied with their LPT payment obligations, either on a phased basis or by way of a single payment.

However, in each year there were a relatively small number of cases that chose to remain non-compliant, which left Revenue with no alternative but to deploy debt collection/enforcement measures or other sanctions to ensure payment.

In regard to 2016, 864 cases were referred to the Sheriff and 40 cases to our external solicitors for collection. Over 20,300 tax clearance requests were refused on foot of LPT non-compliance, of which almost 97% were subsequently, granted clearance following mutually acceptable payment solutions being agreed. Revenue also imposed almost 9,500 Income Tax and Corporation Tax surcharges on foot of LPT non-compliance, of which approximately 70% were subsequently mitigated once LPT payments were received.

Revenue deducted LPT in respect of 2016 from the salaries or pensions of almost 89,000 property owners, of which over 49,000 'rolled over' from mandatory deductions applied in 2015.

Over 11,000 valuations have been increased arising from a combination of self-correction and Revenue challenges with approximately 1,000 valuations increased during 2016.

The numbers of cases that are subject to compliance action by Revenue fluctuate on an ongoing basis as property owners opt to regularise their LPT affairs.

* Due to rounding, the compliance rate may not match when estimated from figures above. The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

Local Authority Analysis – Collection and Compliance for 2016

This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

Local Authority	Properties Returned * 2016 (000s)	Compliance Rate ** 2016 (%)	LPT Collected *** 2016 (€ million)
Carlow	23.2	99.6	3.9
Cavan	31.3	99.1	4.3
Clare	53.7	99.4	9.8
Cork City	54.6	97.3	11.4
Cork County	168.5	99.3	39.8
Donegal	74.2	93.5	10.6
Dublin City	232.7	95.5	66.8
DLR	84.4	98.5	42.6
Fingal	104.7	99.4	31.3
Galway City	32.6	99.7	8.0
Galway County	73.2	99.4	15.4
Kerry	69.7	97.2	13.8
Kildare	79.9	99.5	20.9
Kilkenny	37.2	99.3	7.3
Laois	31.1	99.9	4.8
Leitrim	16.4	96.2	2.1
Limerick City & Co.	80.1	98.5	16.9
Longford	17.3	96.6	2.1
Louth	50.8	97.3	9.3
Mayo	60.1	96.9	10.0
Meath	69.6	99.4	16.8
Monaghan	23.4	98.1	3.7
Offaly	29.3	98.2	4.8
Roscommon	28.5	98.8	3.9
Sligo	30.9	97.8	5.1
South Dublin	99.0	99.8	26.2
Tipperary	66.4	99	11.6
Waterford City & Co.	51.6	97.9	9.5
Westmeath	36.2	99.1	6.2
Wexford	65.6	99.2	12.5
Wicklow	53.8	99.6	16.6
	1,930	98.5	448

(Please note that rounding may affect figures displayed)

*Includes rollover instructions (0.64m), new instructions (1.0m), Local Authority owned properties returned to date (0.13m), work items (0.01m) and properties where mandatory deduction at source (0.08m) has been applied.

** The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

***LPT collected for 2016 includes €48m in prepayments received in 2015, €385m received in 2016, €14m received in 2017 and €1m received in 2018. This includes amounts paid by Local Authorities in respect of properties they own and payments collected through mandatory deduction at source. Not included in the €448m is around €6m in Household Charge received during 2016.

Local Authority Analysis – Mandatory Deduction at Source for 2016

Mandatory deduction at source for LPT has been applied for approximately 80,000 properties for LPT 2016. In addition, mandatory deduction has applied to 67,000 properties for Household Charge. The table below shows the distribution of these properties by Local Authority.

These figures can fluctuate as property owners regularise their affairs.

Analysis is preliminary and there is an element of estimation in particular with regard to the distribution of numbers by Local Authority.

Local Authority	Mandatory Deduction At Source Properties	
	LPT 2016 (%)	Household Charge 2016 (%)
Carlow	1.4	1.4
Cavan	1.8	1.4
Clare	2.7	2.5
Cork City	2.3	2.8
Cork County	8.8	9.2
Donegal	3.5	3.3
Dublin City	9.9	10.5
DLR	2.4	1.8
Fingal	6.6	7.1
Galway City	1.5	1.2
Galway County	3.9	3.5
Kerry	2.7	2.4
Kildare	5.1	5.1
Kilkenny	2.2	2.1
Laois	2.4	2.3
Leitrim	0.8	0.7
Limerick City & Co.	4.3	4.4
Longford	0.9	0.8
Louth	3.5	3.8
Mayo	2.5	2.1
Meath	4.8	5.2
Monaghan	1.2	0.9
Offaly	1.9	1.9
Roscommon	1.4	1.2
Sligo	1.5	1.3
South Dublin	5.8	6.5
Tipperary	3.3	3.1
Waterford City & Co.	3.0	3.3
Westmeath	2.2	2.3
Wexford	3.3	3.5
Wicklow	2.6	2.6
	100	100

(Please note that rounding may affect figures displayed)

Payment Types for 2016

Payment Type	2016 LPT (%)
Annual Debit Instruction*	0.7
Credit Card	5.2
Debit Card	16.8
Direct Debit	21.9
Single Debit Authority	21.2
Deduct at Source	13.8
Service Provider	11.0
Other Payment	9.5
	100

(Please note that rounding may affect figures displayed)

* Annual Debit Instruction (ADI) is an elective payment for one year or multiple years.

Claims for Exemption or Deferral for 2016

Based on currently available information, there are around 47,000 claims for exemption from returned properties for 2016.

Exemption Type (Self Assessment)	LPT 2016	
	Number (000s)	%
Charitable recreational activities	0.2	0.5
Charity/Public Body owned for special needs	7.0	14.8
Diplomatic properties	0.0	0.0
First Time Buyer purchase 1/1/2013-31/12/2013	11.9	25.3
Fully subject to Commercial rates	2.2	4.8
Long-term illness	7.0	14.9
Mobile homes	0.3	0.6
New & unused between 1/1/2013 - 31/10/2016	5.3	11.2
Nursing homes	0.3	0.6
Pyrite damaged	0.8	1.6
Residence of a severely incapacitated individual	1.9	4.0
Unfinished Housing Estates	3.3	7.0
Unsold by builder/developer	7.0	14.8
	47	100

(Please note that rounding may affect figures displayed)

Based on currently available information, there are around 48,000 claims for deferral in 2016. The majority are claimed through LPT returns but some deferrals (e.g., for Significant Financial Loss) need to be claimed on separate forms submitted to Revenue.

Claims for Deferral	LPT 2016	
	Number (000s)	%
Executor/Administrator of an Estate	0.9	1.8
Significant Financial Loss	0.2	0.5
Below Income Threshold	46.4	96.0
Insolvent Liable Person	0.8	1.7
	48	100

(Please note that rounding may affect figures displayed)

Deferrals and Exemptions by Local Authority for 2016

Based on currently available information, the deferrals (including both partial and full deferrals) and exemptions are further broken down by Local Authority.

Local Authority	Number of Deferrals (000s)	Deferrals (%)	Number of Exemptions (000s)	Exemptions (%)
Carlow	0.7	1.4	0.6	1.3
Cavan	0.9	1.8	0.9	1.9
Clare	1.2	2.5	1.3	2.7
Cork City	1.4	2.8	1.4	2.9
Cork County	3.3	6.9	4.5	9.5
Donegal	2.6	5.4	1.5	3.2
Dublin City	6.5	13.4	6.6	13.9
DLR	1.6	3.3	2.4	5.1
Fingal	2.5	5.3	2.4	5.1
Galway City	0.6	1.3	0.5	1.0
Galway County	1.5	3.2	1.7	3.5
Kerry	1.3	2.6	1.7	3.5
Kildare	2.0	4.2	1.7	3.6
Kilkenny	0.8	1.7	0.9	1.9
Laois	0.8	1.7	0.7	1.5
Leitrim	0.3	0.7	0.6	1.3
Limerick City & Co.	2.1	4.4	1.9	3.9
Longford	0.4	0.9	0.6	1.3
Louth	1.7	3.6	1.0	2.2
Mayo	1.3	2.6	1.4	2.9
Meath	2.0	4.2	1.5	3.1
Monaghan	0.7	1.4	0.6	1.2
Offaly	0.8	1.7	0.7	1.4
Roscommon	0.6	1.3	0.8	1.7
Sligo	0.6	1.3	0.9	1.9
South Dublin	2.8	5.8	1.9	4.0
Tipperary	1.6	3.3	1.8	3.8
Waterford City & Co.	1.3	2.8	1.5	3.1
Westmeath	0.9	1.9	0.8	1.6
Wexford	1.9	3.9	1.6	3.3
Wicklow	1.4	2.9	1.3	2.7
	48	100	47	100

(Please note that rounding may affect figures displayed)

Valuation Bands – Based on Returns Filed for 2013

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.13m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect and properties where mandatory deduction at source has been applied.

	LPT Valuation Band	Properties (%)
1	€0-100,000	27.0
2	€100,001-150,000	27.5
3	€150,001-200,000	21.1
4	€200,001-250,000	10.0
5	€250,001-300,000	4.9
6	€300,001-350,000	2.9
7	€350,001-400,000	1.8
8	€400,001-450,000	1.2
9	€450,001-500,000	1.2
10	€500,001-550,000	0.6
11	€550,001-600,000	0.4
12	€600,001-650,000	0.3
13	€650,001-700,000	0.2
14	€700,001-750,000	0.2
15	€750,001-800,000	0.1
16	€800,001-850,000	0.1
17	€850,001-900,000	0.1
18	€900,001-950,000	0.1
19	€950,001-1,000,000	0.1
20	€1,000,000+	0.2
		100

(Please note that rounding may affect figures displayed)

Valuation Bands by Local Authority – Based on Returns Filed for 2013

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.13m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect and properties where mandatory deduction at source has been applied.

The distribution of properties at the higher valuation bands is not separately identified to protect taxpayer confidentiality, given the small numbers of properties in higher valuation bands in some Local Authority areas.

Local Authority	Properties in Each Valuation Band (%)						All Bands
	€0- €100,000	€100,001- €150,000	€150,001- €200,000	€200,001- €250,000	€250,001- €300,000	Over €300,000	
Carlow	38.6	36.8	18.7	3.6	1.1	1.1	100
Cavan	52.2	38.2	7.2	1.6	0.5	0.4	100
Clare	37.5	35.1	18.9	5.3	1.8	1.4	100
Cork City	27.1	29.4	22.2	12.6	3.8	4.9	100
Cork County	23.6	25.8	29.4	12.4	4.4	4.4	100
Donegal	48.7	41.0	7.2	1.9	0.7	0.5	100
Dublin City	12.1	19.1	20.0	17.2	9.9	21.8	100
DLR	2.2	3.2	10.7	13.0	12.0	58.9	100
Fingal	8.2	18.3	23.7	17.3	11.3	21.2	100
Galway City	19.5	30.2	27.4	12.0	4.7	6.2	100
Galway County	35.7	32.0	22.8	5.4	2.0	2.2	100
Kerry	31.7	31.6	27.6	5.6	1.9	1.6	100
Kildare	17.1	21.9	29.7	18.2	6.5	6.5	100
Kilkenny	31.0	34.2	24.7	5.8	1.9	2.4	100
Laois	42.2	41.5	11.4	2.9	1.0	1.0	100
Leitrim	59.3	35.2	4.1	0.9	0.2	0.2	100
Limerick City & Co.	34.5	31.4	22.5	6.7	2.7	2.2	100
Longford	60.5	33.5	4.6	0.9	0.3	0.2	100
Louth	34.0	30.6	24.1	7.0	2.3	2.0	100
Mayo	42.4	39.0	14.2	2.5	0.9	1.0	100
Meath	18.3	27.9	28.8	14.3	5.6	5.1	100
Monaghan	41.7	42.1	12.6	2.3	0.8	0.6	100
Offaly	40.4	35.9	18.8	2.9	0.9	1.1	100
Roscommon	56.4	35.2	6.1	1.3	0.4	0.5	100
Sligo	44.3	31.9	16.4	4.4	1.5	1.5	100
South Dublin	8.0	17.5	26.4	19.0	10.3	18.8	100
Tipperary	38.4	34.6	19.8	4.5	1.5	1.2	100
Waterford City & Co.	37.5	30.0	22.1	5.8	2.4	2.2	100
Westmeath	38.9	36.4	18.3	3.8	1.4	1.2	100
Wexford	34.7	34.8	23.3	4.2	1.5	1.4	100
Wicklow	13.1	17.6	26.6	18.6	9.7	14.5	100
	27.0	27.5	21.1	10.0	4.9	9.5	100

(Please note that rounding may affect figures displayed)

Valuation Bands – Changes Compared to the Revenue Estimate for 2013

Approximately 43% of property owners self-assessed the same LPT valuation band as the Revenue Estimate and 57% of property owners self-assessed a different LPT valuation band compared to the Revenue Estimate. 41% returned a lower valuation band than the Estimate: 28% reduced by 1 band, 9% by 2 bands and 4% by 3 or more bands. 16% returned a higher valuation band: 8% increased by 1 band, 4% by 2 bands and 4% by 3 or more bands.

The table below compares for each Local Authority the change in number of properties by LPT valuation band returned under self assessment against the Revenue Estimate. This analysis is preliminary, there is an element of estimation with regard to the distribution of properties by valuation band and by Local Authority. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013 and the majority of the 0.13m Local Authority owned properties.

Local Authority	3 or more bands lower (%)	2 bands lower (%)	1 band lower (%)	No Change (%)	1 Band Higher (%)	2 Bands Higher (%)	3 or more bands higher (%)	All Changes (%)
Carlow	0.3	8.4	27.3	49.6	9.1	3.1	2.2	100
Cavan	0.1	2.6	32.2	53.6	8.4	2.0	1.1	100
Clare	0.4	8.0	30.7	46.2	8.9	3.3	2.5	100
Cork City	1.6	7.2	26.2	48.7	8.2	3.6	4.4	100
Cork County	2.4	11.7	26.3	41.8	8.4	4.9	4.6	100
Donegal	0.0	1.2	29.5	53.0	11.5	3.1	1.7	100
Dublin City	17.2	12.4	25.3	31.4	5.5	2.7	5.5	100
DLR	16.9	12.6	20.4	31.2	6.1	3.9	8.8	100
Fingal	8.5	11.9	31.0	36.7	5.2	2.6	4.1	100
Galway City	2.3	10.6	30.1	43.0	6.9	3.1	3.9	100
Galway County	0.5	10.0	27.7	44.1	9.7	4.8	3.2	100
Kerry	0.7	14.5	28.7	39.6	9.4	4.5	2.7	100
Kildare	2.6	7.9	24.7	47.0	8.2	4.4	5.4	100
Kilkenny	0.7	11.2	29.2	43.7	8.2	3.9	3.2	100
Laois	0.0	2.8	30.4	53.2	8.9	2.9	1.8	100
Leitrim	0.0	1.4	37.6	51.2	7.6	1.5	0.7	100
Limerick City & Co.	1.5	9.9	29.3	46.6	7.4	3.0	2.3	100
Longford	0.0	1.1	28.7	60.5	7.4	1.7	0.7	100
Louth	0.7	6.5	33.7	45.3	7.4	3.7	2.8	100
Mayo	0.2	5.6	32.0	48.4	9.2	2.8	1.7	100
Meath	1.5	7.5	26.7	45.9	8.8	4.8	4.9	100
Monaghan	0.0	3.7	27.4	55.7	9.2	2.7	1.4	100
Offaly	0.1	10.2	32.8	44.0	8.0	2.9	1.9	100
Roscommon	0.0	1.4	37.1	51.5	7.3	1.8	1.0	100
Sligo	0.2	9.1	31.9	45.1	8.2	3.2	2.2	100
South Dublin	6.1	11.6	34.6	39.0	4.3	2.0	2.4	100
Tipperary	0.4	10.0	29.5	46.2	8.4	3.4	2.1	100
Waterford City & Co.	0.8	10.5	25.5	49.2	7.3	3.6	3.0	100
Westmeath	0.1	7.0	28.2	50.7	8.7	3.1	2.1	100
Wexford	0.2	8.7	31.1	43.7	9.5	4.2	2.5	100
Wicklow	3.5	8.4	20.5	42.0	9.9	6.2	9.6	100
	4	9	28	43	8	4	4	100

(Please note that rounding may affect figures displayed)

Valuation Bands – Self-Correction of 2013 Valuations

Self-correction of valuations can be done through the LPT online application on the Revenue website by revising the original valuation band/valuation declared in the 2013 LPT Return at 1st May 2013.

Since returns were filed, there have been over 11,000 properties where the owner has opted to self-correct upwards their property valuation band or following Revenue challenges. Included in this figure are self-corrections made in the context of property sales, where the LPT position is fully regularised before the property conveyance is completed.

The table below shows the breakdown of all self-corrections by the number of bands by which the valuation was increased.

Number of Bands Increased	Properties (%)
1	48.9
2	28.1
3	11.8
4	5.4
5+	5.9
	100

(Please note that rounding may affect figures displayed)

Multiple Property Owners

There are around 176,000 individuals and other entities that are designated liable persons for two or more properties (this covers 553,000 properties). Properties owned by Local Authorities and approved housing bodies are excluded from the analysis below.

Number of Properties Owned	Number of Persons (000s)	Persons (%)	Number of Properties (000s)	Properties (%)
2	120.2	68.3	240.3	43.5
3 to 5	44.7	25.4	155.6	28.1
6 to 10	7.8	4.5	56.9	10.3
11 to 20	2.1	1.2	29.6	5.3
21 to 50	0.8	0.4	22.7	4.1
51 to 100	0.2	0.1	12.6	2.3
101 to 200	0.1	0.0	7.7	1.4
201+	0.0	0.0	27.6	5.0
	176	100	553	100

(Please note that rounding may affect figures displayed)