

Local Property Tax (LPT) Statistics

(Preliminary – October 2014)

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.

Updates to the statistics below will be provided in due course.



Exchequer Receipts

2014 LPT Exchequer receipts to 30th September are €385m, which is €15m (3.8%) below target. Exchequer receipts for LPT also include payments of Household Charge.

2013 LPT

The overall LPT 2013 compliance rate is estimated to be 95%.*

This is based on 1.64m properties returned, a further 0.01m properties where exemptions or deferrals are in effect, 0.15m Local Authority owned (or similar) properties, 0.01m properties not returned but where payments have been received and 0.03m properties on which mandatory deduction at source has been applied.

Of the 1.64m returns, 23% were filed by paper and 77% online.

2014 LPT

The overall LPT 2014 compliance rate is estimated to be 94%.*

This is based on payment instructions rolled over from 2013 for 0.31m properties (phased payments and deferrals/exemptions), new instructions received for 1.30m properties for 2014, 0.04m properties on which mandatory deduction at source has been applied, 0.03m work items are currently being processed and 0.15m Local Authority owned properties.

2015 LPT

Fourteen Local Authorities availed of the opportunity to vary the rate of LPT, covering 1.1m properties and advised Revenue by 30 September. Revenue will make the necessary changes automatically. The impact of the variations on LPT yield is a reduction of €45m approximately.

Household Charge Payments made to Revenue

Revenue took over responsibility for Household Charge (HHC) collection from 1 July 2013. Since then, around €33m of HHC arrears has been paid to Revenue (€2m in 2013 and €31m to September 2014). Approximately 181,000 additional properties are now HHC compliant since 1 July 2013, including about 60,000 mandatory deduction at source cases and 6,500 deferrals. To date in 2014, 158,800 items of correspondence and 139,300 telephone contacts relating to HHC have been handled by Revenue.

LPT Compliance – Initial Phase Statistics

212,000 compliance letters issued for LPT 2013 and around 70,000 issued for LPT 2014. Approximately 29,500 mandatory deductions from wages/pensions are or were in operation for 2013 LPT and about 38,300 for 2014 LPT. These figures can often fluctuate as property owners regularise their affairs before mandatory deduction at source is fully implemented.

Additional compliance activity in relation to the self-employed and companies includes the refusal of 11,962 tax clearance requests and 13,639 income tax surcharges applied. There have been approximately 400 referrals to Sheriffs in relation to LPT and over 5,000 valuations have been increased arising from a combination of self-correction and Revenue challenges.

* The compliance rates are calculated on an expected Register of 1.95m properties. Due to rounding, the compliance rates may not match when estimated from total figures above. The expected Register numbers are extrapolated from Central Statistics Office Census 2011 information. Work is ongoing to validate the Register.

LPT 2015

Fourteen Local Authorities availed of the opportunity to vary the rate of LPT, covering 1.1m properties, and advised Revenue of their decision by 30 September 2014. Revenue will make the necessary changes automatically for LPT 2015. The impact of the variations on LPT yield is a reduction of €45m approximately.

The table below shows a range of LPT payment amounts for 2015 after the application of the Local Adjustment Factors for LPT 2015.

“No Change” implies that current LPT rates will continue to apply: 0.18% on valuation bands up to €1m, 0.25% on the value over €1m.

Band	Property Value Range	Standard Rate (€)	-1.5% (€)	-3% (€)	-7.5% (€)	-10% (€)	-15% (€)
1	€0-100k	90	88	87	83	81	76
2	€100-150k	225	221	218	208	202	191
3	€150-200k	315	310	305	291	283	267
4	€200-250k	405	398	392	374	364	344
5	€250-300k	495	487	480	457	445	420
6	€300-350k	585	576	567	541	526	497
7	€350-400k	675	664	654	624	607	573
8	€400-450k	765	753	742	707	688	650
10	€500-550k	945	930	916	874	850	803
12	€600-650k	1,125	1,108	1,091	1,040	1,012	956
14	€700-750k	1,305	1,285	1,265	1,207	1,174	1,109
16	€800-850k	1,485	1,462	1,440	1,373	1,336	1,262
18	€900-950k	1,665	1,640	1,615	1,540	1,498	1,415
€1m	€1m+	1,800	1,773	1,746	1,665	1,620	1,530
€1.5m	€1m+	3,050	3,004	2,958	2,821	2,745	2,592
		<i>17 Councils</i>	<i>Louth</i>	<i>Limerick Longford Mayo Westmeath</i>	<i>Kildare</i>	<i>Cork City Cork Co</i>	<i>Clare Dublin City DLR Fingal South Dublin Wicklow</i>

(please note that rounding may affect figures displayed)

Local Authority Analysis – Collection and Compliance

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		Compliance Rate		LPT Collected	
	2013 (000s) *	2014 (000s) *	2013 (%) **	2014 (%) **	2013 (€ million) ***	2014 (€ million) ***
Carlow	22	22	96.3	95.6	2.1	3.6
Cavan	29	29	94.0	93.4	2.4	4.2
Clare	51	51	95.3	94.9	5.5	9.6
Cork City	51	50	93.8	92.8	6.0	10.5
Cork Co	162	162	94.8	94.7	21.9	37.9
Donegal	70	68	90.8	88.6	5.9	10.5
Dublin City	229	226	93.3	92.0	43.0	72.9
DLR	81	81	96.3	95.8	27.9	46.8
Fingal	99	99	96.3	96.3	20.3	32.2
Galway City	31	31	94.2	94.0	4.4	7.8
Galway Co	70	69	95.0	94.2	7.9	13.9
Kerry	67	67	94.1	93.4	7.6	13.9
Kildare	75	75	96.0	95.9	11.5	18.7
Kilkenny	36	35	96.0	95.8	4.0	7.0
Laois	29	29	95.7	95.7	2.6	4.5
Leitrim	16	15	93.6	92.3	1.2	2.1
Limerick City & Co	76	76	94.7	94.0	8.5	14.7
Longford	17	16	94.0	92.9	1.1	2.1
Louth	47	47	93.9	92.9	5.1	8.4
Mayo	58	57	94.9	93.7	5.7	10.4
Meath	65	65	95.5	95.0	9.3	15.0
Monaghan	22	22	94.9	94.1	2.1	3.7
Offaly	28	27	95.2	94.4	2.6	4.5
Roscommon	27	27	95.0	93.9	2.2	3.9
Sligo	30	29	94.0	93.3	2.8	5.1
South Dublin	94	93	96.2	95.9	16.9	26.9
Tipperary	64	63	95.8	95.2	6.4	11.3
Waterford City & Co	49	48	94.9	94.5	5.0	8.5
Westmeath	34	34	95.3	94.7	3.4	6.0
Wexford	62	62	95.2	94.3	6.5	11.3
Wicklow	52	51	96.8	96.1	9.1	15.0
	1,841	1,828	95	94	261	443

(please note that rounding may affect figures displayed)

* For 2013, includes properties returned (1.64m), a further group of properties where exemptions or deferrals are in effect (0.01m), Local Authority owned properties (0.15m), properties not returned but where payments have been received (0.01m) and properties where mandatory deduction at source (0.03m) has been applied. For 2014, includes rollover instructions (0.31m), new payment instructions (1.30m), Local Authority owned properties (0.15m), work items (0.03m) and properties where mandatory deduction at source (0.04m) has been applied.

** The compliance rate compares the number of properties returned against the expected Register of 1.95m extrapolated from CSO Census information.

*** LPT collected for 2013 includes around €242m received during 2013 and €19m in 2014 (to date). This includes amounts paid by Local Authorities in respect to properties they own and payments collected through mandatory deduction at source. This includes payments of around €2m in Household Charge.

LPT collected for 2014 includes around €76m received during 2013 and €366m in 2014 (to date). This includes amounts paid by Local Authorities in respect to properties they own and payments collected through mandatory deduction at source. This includes payments of around €31m in Household Charge.

Local Authority Analysis – Exempt, Declared and Deferred

The information below on exemptions, deferrals and declared amounts is on the same basis as that provided to Department of the Environment, Community & Local Government for use by Local Authorities in their Local Adjustment Factor decision for 2015 LPT. 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	2014	2014		
	LPT Exempt (€ million) *	LPT Declared (€ million) **	LPT Deferred (€ million)	Net LPT Position (€ million)
Carlow	0.1	4.0	0.1	3.9
Cavan	0.1	4.4	0.1	4.3
Clare	0.2	10.1	0.1	10.0
Cork City	0.3	11.1	0.2	10.9
Cork Co	1.0	40.7	0.5	40.2
Donegal	0.2	10.8	0.1	10.6
Dublin City	2.7	80.5	1.4	79.1
DLR	1.0	52.2	0.7	51.4
Fingal	0.8	38.2	0.6	37.6
Galway City	0.1	8.1	0.1	8.0
Galway Co	0.3	14.6	0.1	14.4
Kerry	0.3	14.1	0.1	14.0
Kildare	0.4	21.6	0.3	21.3
Kilkenny	0.2	7.4	0.1	7.4
Laois	0.1	4.9	0.1	4.8
Leitrim	0.1	2.1	0.0	2.1
Limerick City & Co	0.4	15.7	0.2	15.5
Longford	0.1	2.1	0.0	2.1
Louth	0.2	9.5	0.2	9.3
Mayo	0.2	10.4	0.1	10.3
Meath	0.3	17.5	0.2	17.2
Monaghan	0.1	3.8	0.0	3.8
Offaly	0.1	4.9	0.1	4.9
Roscommon	0.1	4.0	0.0	3.9
Sligo	0.2	5.3	0.1	5.2
South Dublin	0.5	31.7	0.6	31.1
Tipperary	0.3	11.9	0.1	11.7
Waterford City & Co	0.2	9.3	0.1	9.2
Westmeath	0.1	6.4	0.1	6.3
Wexford	0.2	12.2	0.2	12.0
Wicklow	0.3	17.1	0.3	16.9
	12	487	7	480

(please note that rounding may affect figures displayed)

* The exemption amounts are based on claims made in returns and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as, where an exemption was claimed, the property owner was not always required to value their property.

** The LPT Declared amount includes declared amounts from returns filed to date, deferred amounts and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source.

Payment Types

Payment Type	2013 LPT (%)	2014 LPT (%)
Credit Card	13.0	6.0
Debit Card	32.0	14.6
Direct Debit	13.9	25.8
Single Debit Authority	20.9	26.6
Deduct at Source	8.0	11.3
Service Provider	7.6	6.6
Other Payment	4.7	9.1
	<i>100</i>	<i>100</i>

(please note that rounding may affect figures displayed)

Claims for Deferral or Exemption

Based on currently available information, there are around 33,100 (2.0% of returns) claims for exemption from returned properties for 2013 and 35,900 (2.2%) for 2014. A further 3,100 properties are exempted by Revenue from information held in our records.

Exemption Type (Self Assessment)	LPT 2013		LPT 2014	
	Number of Properties (000s)	Exemptions (%)	Number of Properties (000s)	Exemptions (%)
Charitable recreational activities	0.2	0.6	0.2	0.5
Charity/Public Body owned for special needs	6.3	19.0	4.8	13.5
Diplomatic properties	0.0	0.1	0.0	0.1
First Time Buyer purchase 1/1/2013-31/12/2013	3.1	9.3	6.2	17.3
Fully subject to Commercial rates	2.1	6.3	2.1	5.8
Long-term illness	5.0	15.1	5.1	14.2
Mobile homes	0.4	1.1	0.4	1.0
New & unused between 1/1/2013 - 31/10/2016	2.7	8.2	3.9	10.8
Nursing homes	0.6	1.7	0.6	1.6
Pyrite damaged	1.2	3.7	1.2	3.4
Residence of a severely incapacitated individual	1.7	5.2	1.7	4.8
Unfinished Housing Estates	4.9	14.7	4.9	13.5
Unsold by builder/developer	4.9	14.9	4.8	13.5
	<i>33</i>	<i>100</i>	<i>36</i>	<i>100</i>

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Based on currently available information, there are around 24,400 (1.5% of returns) claims for deferral in 2013 and 24,100 (1.5%) for 2014. The majority are claimed through LPT returns (19,400 in 2013 and 20,000 in 2014), some deferrals (e.g., for Significant Financial Loss) need to be claimed on separate forms submitted to Revenue.

Claims for Deferral	LPT 2013		LPT 2014	
	Number of Properties (000s)	Deferrals (%)	Number of Properties (000s)	Deferrals (%)
Executor/Administrator of an Estate	1.0	4.1	1.1	4.6
Significant Financial Loss	0.3	1.1	0.3	1.4
Below Income Threshold	22.9	93.6	22.5	93.0
Insolvent Liable Person	0.3	1.2	0.2	1.0
	<i>24</i>	<i>100</i>	<i>24</i>	<i>100</i>

(please note that rounding may affect figures displayed)

Valuation Bands based on Returns Filed

This analysis is preliminary, there is an element of estimation with regard to the distribution of properties by Valuation Band. The table shows the distribution of the 1.64m properties for which returns are filed to date for 2013. The 0.15m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect (0.01m) and properties where mandatory deduction at source has been applied (0.03m).

LPT Valuation Band		Properties (%)
1	€0-100,000	25.9
2	€100,001-150,000	28.3
3	€150,001-200,000	21.5
4	€200,001-250,000	10.2
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	0.9
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
		<i>100</i>

(please note that rounding may affect figures displayed)

Change in Valuation Bands based on Returns Filed to Date

Approximately 42% of property owners self-assessed the same LPT valuation band as the Revenue Estimate and 58% of property owners self-assessed a different LPT valuation band compared to the Revenue Estimate. 44% returned a lower valuation band than the Estimate: 29% reduced by 1 band, 10% by 2 bands and 5% by 3 or more bands. 14% returned a higher valuation band: 7% increased by 1 band, 3% 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 to 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 1.64m properties for which returns are filed to date for 2013 and the majority of the 0.15m 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 (%)
Carlow	0.3	9.4	31.9	44.2	9.0	3.0	2.2
Cavan	0.1	2.6	34.9	50.8	8.4	2.0	1.1
Clare	0.4	8.3	32.7	44.0	8.9	3.3	2.4
Cork City	1.8	9.6	37.3	35.1	8.3	3.6	4.3
Cork Co	2.8	13.8	28.6	37.8	8.0	4.0	5.0
Donegal	0.1	1.2	29.5	52.7	11.7	3.0	1.8
Dublin City	26.0	15.6	28.4	17.2	5.0	2.2	5.5
DLR	20.3	13.2	20.6	29.0	5.4	3.5	8.1
Fingal	9.7	15.3	32.6	31.9	4.6	2.3	3.5
Galway City	2.6	11.7	35.3	37.1	6.6	3.0	3.6
Galway Co	0.5	11.2	29.6	41.5	9.5	4.7	3.1
Kerry	0.7	14.3	28.8	40.1	9.2	4.4	2.5
Kildare	2.6	7.9	24.8	47.8	7.8	4.1	5.0
Kilkenny	1.0	12.1	34.2	37.7	8.1	3.8	3.1
Laois	0.0	2.9	35.7	48.1	8.8	2.8	1.8
Leitrim	0.0	0.9	41.9	47.0	7.9	1.5	0.8
Limerick City & Co	1.9	10.5	33.4	43.5	6.0	2.5	2.2
Longford	0.0	1.1	28.7	60.5	7.4	1.7	0.7
Louth	0.6	6.5	33.7	45.6	7.3	3.6	2.7
Mayo	0.2	5.9	33.8	46.4	9.3	2.8	1.7
Meath	1.4	7.4	26.7	46.6	8.5	4.6	4.7
Monaghan	0.0	3.7	30.5	45.6	9.2	2.5	1.5
Offaly	0.2	10.8	37.7	38.7	7.9	2.8	1.8
Roscommon	0.0	1.3	37.1	51.7	7.2	1.8	1.0
Sligo	0.2	10.8	36.2	39.4	8.2	3.2	2.1
South Dublin	6.6	14.0	36.2	35.4	3.8	1.7	2.2
Tipperary	0.5	9.2	29.8	52.2	8.8	3.9	2.2
Waterford City & Co	0.8	8.9	27.5	49.8	6.6	3.6	2.8
Westmeath	0.1	6.9	28.3	50.9	8.6	3.0	2.1
Wexford	0.2	9.5	36.9	37.5	9.4	4.0	2.5
Wicklow	4.7	9.6	22.1	39.0	9.7	5.8	9.0
	5	10	29	42	7	3	4

(please note that rounding may affect figures displayed)

Valuation Bands – Self-Correction

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 around 5,100 properties where the owner has opted to self-correct upwards their property valuation band. 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	49.2
2	29.1
3	11.1
4	5.3
5+	5.1
	<i>100</i>

(please note that rounding may affect figures displayed)

Multiple Property Owners

There are around 174,500 individuals that are designated liable persons for two or more properties (this covers 544,900 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	117.9	67.6	235.7	43.3
3 to 5	45.0	25.8	156.9	28.8
6 to 10	8.1	4.6	58.7	10.8
11 to 20	2.3	1.3	31.8	5.8
21 to 50	0.9	0.5	25.8	4.7
51 to 100	0.2	0.1	13.7	2.5
101 to 200	0.1	0.0	8.6	1.6
201+	0.1	0.1	13.6	2.5
	<i>175</i>	<i>100</i>	<i>545</i>	<i>100</i>

(please note that rounding may affect figures displayed)