

Local Property Tax (LPT) for 2022

Statistics Update

(05 January 2023)

These statistics are provisional and will be revised

2022 LPT Revaluation

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 each consecutive four-year period after 2025, 1 November in the year preceding the first year of the new four-year period will be the valuation date.

Table 1: Valuation of 2013 and 2021 Bands

Local Authority	LPT 2013 Valuation Band €	LPT 2021 Valuation Band €
Band 1	0-100,000	0-200,000
Band 2	100,001-150,000	200,001-262,500
Band 3	150,001-200,000	262,501-350,000
Band 4	200,001-250,000	350,001-437,500
Band 5	250,001-300,000	437,501-525,000
Band 6	300,001-350,000	525,501-612,500
Band 7	350,001-400,000	612,501-700,000
Band 8	400,001-450,000	700,001-787,500
Band 9	450,001-500,000	787,501-875,000
Band 10	500,001-550,000	875,001-962,500
Band 11	550,001-600,000	962,501-1,050,000
Band 12	600,001-650,000	1,050,001-1,137,500
Band 13	650,001-700,000	1,137,501-1,225,000
Band 14	700,001-750,000	1,225,001-1,312,500
Band 15	750,001-800,000	1,312,501-1,400,000
Band 16	800,001-850,000	1,400,001-1,487,500
Band 17	850,001-900,000	1,487,501-1,575,000
Band 18	900,001-950,000	1,575,001-1,662,500
Band 19	950,001-1,000,000	1,662,501-1,750,000
Band 20	1,000,000+	1,750,000+

Property owners were obliged to determine the market value of their property as at 1 November 2021 and submit the relevant tax return by 7 November 2021. A summary of these returns and associated payments as at 05 January 2023 is shown in the following pages. It should be noted that the breakdowns shown are provisional until July 2023 and will be revised.

2022 Local Property Tax (LPT) Statistics

Returns and payments are filed and up to date in respect of 1,667,479 properties

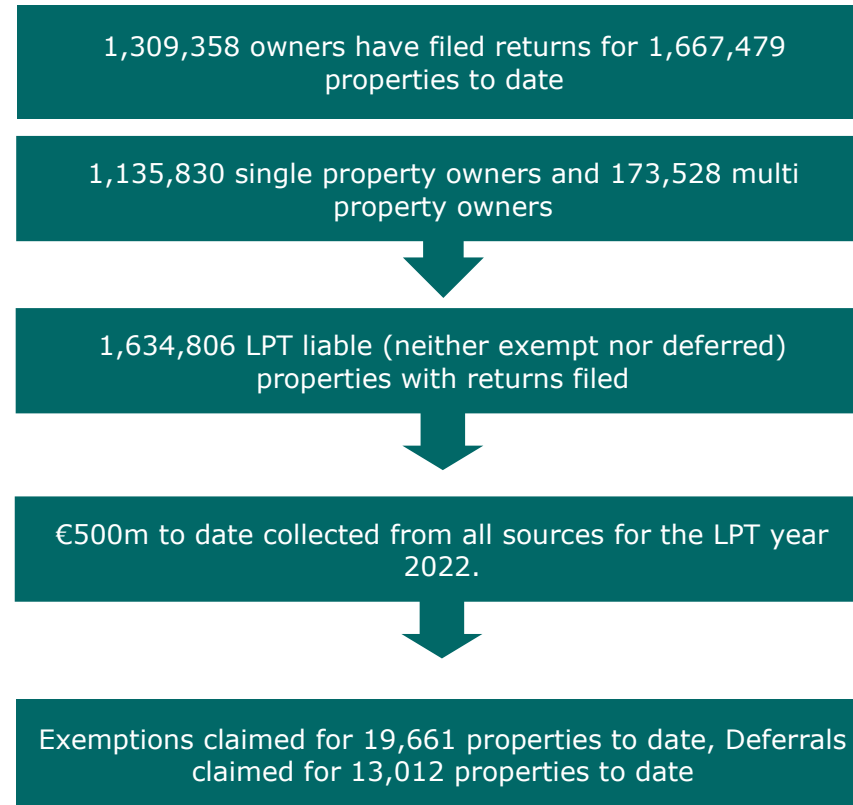
**94%
Return
Compliance**

Filing arrangements have been finalised in respect of a further 175,900 Local Authority and Approved Housing Body properties and there are open correspondence queries on hand with Revenue in respect of approximately 10,000 properties delaying filing but which are considered compliant

**97%
Payment
Compliance**

Payment arrangements are in place for an additional 73,396 properties where returns are not yet filed

LPT Table 1: Revenue's Engagement with Property Owners for 2022



LPT Table 3: Analysis of Valuations Filed to Date for 2022

The tables below provide initial analysis of the properties for which valuations have been fully filed to date. Properties owned by Local Authorities or Approved Housing Bodies have been excluded.

Owner's Self -Assessment Valuation Band	
1: €0-€200,000	33.5%
2: €200,001-€262,500	21.6%
3: €262,501-€350,000	20.1%
4: €350,001-€437,500	10.3%
5: €437,501-€525,000	5.5%
6: €525,501-€612,500	2.8%
7: €612,501-€700,000	1.9%
8: €700,001-€787,500	1.2%
9: €787,501-€875,000	0.9%
10: €875,001-€962,500	0.6%
11: €962,501-€1,050,000	0.4%
12: €1,050,001-€1,137,500	0.2%
13: €1,137,501-€1,225,000	0.2%
14: €1,225,001-€1,312,500	0.1%
15: €1,312,501-€1,400,000	0.1%
16: €1,400,001-€1,487,500	0.1%
17: €1,487,501-€1,575,000	0.1%
18: €1,575,001-€1,662,500	0.1%
19: €1,662,501-€1,750,000	0.1%
20: Over €1.75 million	0.2%

All Bands **100%**
Number of Properties **1,667,479**

Revenue has published preliminary analysis of valuations compared to sales prices [here](#)

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	49%	30%	15%	4%	2%	100%
Cavan	73%	17%	8%	2%	1%	100%
Clare	48%	29%	16%	5%	3%	100%
Cork City	21%	24%	28%	14%	12%	100%
Cork County	32%	25%	26%	10%	7%	100%
Donegal	78%	13%	6%	2%	1%	100%
Dublin City	10%	16%	25%	19%	30%	100%
Dún L/Rathdown	1%	2%	11%	15%	71%	100%
Fingal	6%	17%	27%	19%	30%	100%
Galway City	21%	26%	29%	11%	12%	100%
Galway County	40%	30%	19%	6%	5%	100%
Kerry	45%	29%	18%	5%	3%	100%
Kildare	17%	19%	31%	18%	14%	100%
Kilkenny	37%	32%	19%	6%	5%	100%
Laois	50%	32%	13%	3%	2%	100%
Leitrim	82%	13%	5%	1%	0%	100%
Limerick	45%	28%	17%	6%	4%	100%
Longford	74%	20%	5%	1%	0%	100%
Louth	41%	27%	20%	7%	4%	100%
Mayo	64%	22%	10%	2%	2%	100%
Meath	19%	24%	31%	14%	12%	100%
Monaghan	68%	19%	10%	2%	1%	100%
Offaly	52%	30%	13%	3%	2%	100%
Roscommon	71%	20%	7%	2%	1%	100%
Sligo	65%	15%	12%	5%	3%	100%
South Dublin	7%	17%	30%	19%	26%	100%
Tipperary	53%	28%	13%	4%	2%	100%
Waterford	45%	27%	17%	6%	5%	100%
Westmeath	46%	31%	16%	5%	3%	100%
Wexford	44%	30%	18%	5%	3%	100%
Wicklow	13%	16%	25%	19%	27%	100%
All Councils	33%	22%	20%	10%	15%	100%

For 65% of properties, the owner valuation band is the same as the Revenue guidance

22% returned a lower band (17% reduced by 1 band, 3% by 2 and 2% by 3 or more)

13% returned a higher band (10% increased by 1 band, 2% by 2 and 1% by 3 or more)

Therefore, 92% of owners valuations are the same or one band higher or lower than the Revenue guidance

LPT Table 4: Expanded Distribution of Valuations Filed to Date for 2022

The table below provides the distribution of valuation bands filed 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 10 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	55.5%	25.9%	13.3%	3.5%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Cavan	75.3%	15.3%	7.2%	1.6%	0.3%	0.1%	0.1%	0.1%												
Clare	51.4%	26.7%	14.7%	4.5%	1.6%	0.5%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%								
Cork City	33.4%	20.4%	24.1%	11.8%	5.0%	1.9%	1.3%	0.7%	0.5%	0.4%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%		
Cork County	37.0%	23.0%	24.2%	9.0%	3.8%	1.2%	0.7%	0.4%	0.3%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Donegal	79.9%	12.2%	5.6%	1.6%	0.4%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%								
Dublin City	23.1%	13.7%	21.1%	16.1%	8.9%	4.2%	3.1%	2.1%	1.8%	1.3%	1.0%	0.6%	0.6%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.8%
Dún L/Rathdown	7.5%	2.3%	10.3%	13.6%	14.8%	13.0%	10.2%	7.7%	6.9%	3.8%	2.5%	1.4%	1.3%	0.9%	0.7%	0.4%	0.5%	0.3%	0.4%	1.5%
Fingal	13.6%	15.9%	25.0%	17.8%	10.5%	5.9%	3.5%	2.4%	1.8%	1.0%	0.6%	0.4%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.3%
Galway City	28.3%	23.7%	26.6%	10.2%	5.0%	2.6%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.0%	0.2%				
Galway County	42.9%	28.8%	17.9%	6.0%	2.4%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%					
Kerry	49.5%	26.7%	16.2%	4.5%	1.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%							
Kildare	23.8%	17.6%	28.7%	16.7%	7.2%	2.5%	1.5%	0.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%				
Kilkenny	43.1%	29.0%	17.6%	5.6%	2.2%	0.9%	0.6%	0.4%	0.2%	0.1%	0.0%	0.2%								
Laois	55.7%	28.2%	11.6%	2.9%	0.9%	0.4%	0.1%	0.1%	0.0%	0.1%										
Leitrim	83.1%	11.7%	4.2%	0.6%	0.2%	0.1%														
Limerick	49.7%	25.6%	15.6%	5.3%	2.2%	0.7%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%					
Longford	77.8%	16.9%	4.1%	0.8%	0.2%	0.1%														
Louth	48.1%	23.9%	17.8%	6.4%	2.3%	0.6%	0.4%	0.2%	0.1%	0.0%	0.0%	0.0%	0.0%							
Mayo	65.4%	21.3%	9.4%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%	0.0%								
Meath	24.4%	22.7%	28.8%	12.8%	6.5%	2.2%	1.2%	0.6%	0.4%	0.2%	0.1%	0.1%	0.0%	0.0%	0.1%					
Monaghan	70.7%	17.3%	9.2%	2.0%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	61.6%	24.0%	10.3%	2.7%	0.9%	0.3%	0.2%	0.1%	0.1%	0.0%	0.0%									
Roscommon	73.5%	18.2%	6.1%	1.4%	0.4%	0.2%	0.1%	0.0%	0.1%											
Sligo	67.3%	14.5%	11.1%	4.6%	1.4%	0.6%	0.2%	0.2%	0.1%	0.1%										
South Dublin	10.0%	16.3%	29.4%	18.7%	10.2%	7.1%	4.3%	1.8%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Tipperary	61.6%	22.6%	10.9%	3.2%	1.0%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%								
Waterford	52.4%	23.1%	14.7%	5.2%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.0%	0.1%							
Westmeath	49.5%	28.8%	14.5%	4.7%	1.4%	0.5%	0.3%	0.1%	0.1%	0.0%	0.1%									
Wexford	49.3%	27.2%	16.3%	4.5%	1.5%	0.5%	0.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%							
Wicklow	22.2%	14.0%	22.6%	16.7%	9.9%	5.4%	3.3%	1.7%	1.3%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
All Councils	39.6%	19.8%	18.4%	9.4%	5.0%	2.6%	1.7%	1.1%	0.9%	0.5%	0.4%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%

Further Information

Information on the operation of LPT 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](#).

Please note that rounding may affect figures displayed.

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information.

Statistics updates on LPT are available [here](#).

Information in respect of vacant property information included in 2022 returns is available [here](#).

A technical paper describing Revenue's analysis of property valuations 2022-2025 is available [here](#).

Queries of a statistical nature in relation to LPT can be sent to statistics@revenue.ie. Media queries should be directed to revpress@revenue.ie in the first instance.