

Local Property Tax (LPT) for 2022

Statistics Update

(Data as at 01 July 2022)

These statistics are provisional and will be revised

Local Property Tax (LPT) Statistics

The Finance (Local Property Tax) (Amendment) Act 2021 introduced a new structure for LPT from 2022 onwards. LPT for the years 2022 to 2025 is 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.

In September and October 2021, Revenue contacted over 1.4 million property owners (in respect of nearly 2 million properties) setting out the requirements for the “valuation period” (2022-2025). As part of this engagement, Revenue explained what property owners needed to do to meet their LPT obligations for 2022:

1. determine the market value of their property as at 1 November 2021;
2. submit this valuation in their LPT return by 7 November 2021 (extended to 5pm on 10 November);
3. pay or make arrangements to pay their LPT charge for 2022.

Returns and payments are filed and up to date in respect of 1,620,939 properties

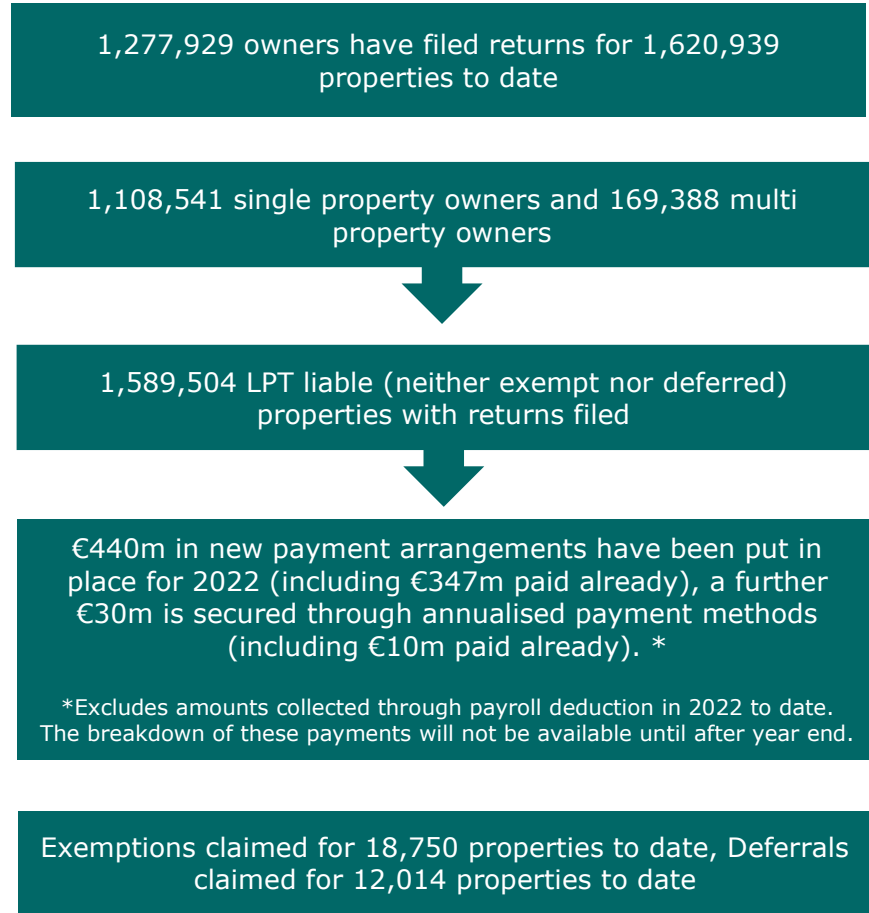
91%
Return
Compliance

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

95%
Payment
Compliance

Payment arrangements are in place for an additional 84,434 properties where returns are not yet filed

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



LPT Table 2: Analysis of Returns Filed to Date for 2022

The tables below provide analysis of the properties for which returns have been filed to date.

Local Authority of Property	Properties Returned (000s)	Compliance Rate (%)	LPT Collected for 2022** (€ Million)
Carlow	21.3	89.3	3.1
Cavan	27.9	87.8	3.5
Clare	48.9	90.2	8.6
Cork City	80.1	93.1	17.8
Cork County	129.1	91.1	27.0
Donegal	65.9	85.6	8.0
Dublin City	224.2	93.1	63.6
Dun L/Rathdown	85.3	96.1	37.5
Fingal	102.1	92.2	27.3
Galway City	31.0	94.2	7.0
Galway Co	67.5	89.6	11.6
Kerry	65.7	91.4	11.5
Kildare	77.2	91.4	19.5
Kilkenny	33.9	90.0	6.4
Laois	27.6	87.9	4.0
Leitrim	14.9	87.0	1.8
Limerick	72.5	90.1	12.7
Longford	15.9	88.1	2.0
Louth	46.3	88.5	7.2
Mayo	55.5	89.2	8.1
Meath	66.1	89.8	13.8
Monaghan	21.1	87.8	2.9
Offaly	25.9	88.3	4.1
Roscommon	25.9	88.2	3.5
Sligo	28.6	90.3	4.2
South Dublin	94.6	92.6	20.1
Tipperary	60.0	89.7	9.4
Waterford	47.6	90.8	8.2
Westmeath	32.4	89.4	4.8
Wexford	60.4	90.4	10.2
Wicklow	51.5	91.9	14.7
Total	1,806	91	384

Exemptions Claimed to date	
Charitable recreational activities	1.3%
Charity/Public Body owned for special needs	52.9%
Defective concrete blocks grant scheme	4.4%
Fully subject to commercial rates	6.9%
Long term illness	13.4%
Pyrite damaged	6.9%
Registered nursing home	2.7%
Residence of a severely incapacitated individual	11.3%
North-South implementation bodies	0.2%
All Exemptions Claimed	100%
Number of Properties	18,750

Deferrals Claimed to date	
Deceased liable person	0.1%
Financial hardship	0.0%
Gross income*	90.8%
Insolvent liable person	0.0%
Mortgage*	9.1%
All Deferrals Claimed	100%
Number of Properties	12,014

*Includes partial and full deferrals.

[Deferral](#) and [exemption](#) categories are explained on the Revenue website.

Owner's Choice of Payment Method	
Annual or Monthly Direct Debit	45.7%
Credit or Debit Card	32.1%
Deduction at Source	10.5%
Service Provider	10.0%
Cheque or Cash	1.7%
All Payment Methods	100%
Number of Properties	1,620,939

Number of Properties Owned	
1	86.7%
2	9.3%
3-5	3.3%
6-10	0.5%
Over 10	0.2%
All Ranges	100%
Number of Owners	1,277,929

Local Property Tax (LPT) Statistics

**LPT collected for 2022 includes €124m in prepayments received in 2021 and €260m received in 2022. This includes payments collected where a return has not yet been filed for 2022, an estimated breakdown of payments collected through payroll deduction in 2022 to date and amounts paid by Local Authorities in respect of properties they own. Approximately €0.5m in Household Charge received during 2022 is not included in the €384m figure. Local Government Fund receipts collected in 2022 also include €24.7m for LPT in previous years.

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

The tables below provide an 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	33.3%
2: €200,001-€262,500	21.7%
3: €262,501-€350,000	20.2%
4: €350,001-€437,500	10.4%
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	1,620,939

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%	29%	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%
Dun L/Rathdown	1%	2%	11%	15%	71%	100%
Fingal	6%	17%	27%	19%	30%	100%
Galway City	20%	26%	30%	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%	20%	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	18%	24%	31%	14%	12%	100%
Monaghan	68%	19%	10%	2%	1%	100%
Offaly	51%	30%	13%	3%	2%	100%
Roscommon	71%	20%	7%	1%	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	45%	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

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](#).

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

A technical paper describing Revenue's analysis of property valuations is available at [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.