Local Property Tax (LPT)

Preliminary Statistics

(as at 25 November 2021)

These statistics are provisional and will be revised

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Local Property Tax (LPT)

The Finance (Local Property Tax) (Amendment) Act 2021 introduces 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 20 valuation bands.

Revenue contacted over 1.4 million property owners (in respect of nearly 2 million properties) setting out the requirements for the next "valuation period" (2022-2025). As part of this engagement, Revenue set out the three things that 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.

The due date for payment of 2022 LPT for those property owners who do not have a payment option in place is 12 January 2022.

Returns and payments are filed and fully up to date in respect of 1,357,800 properties
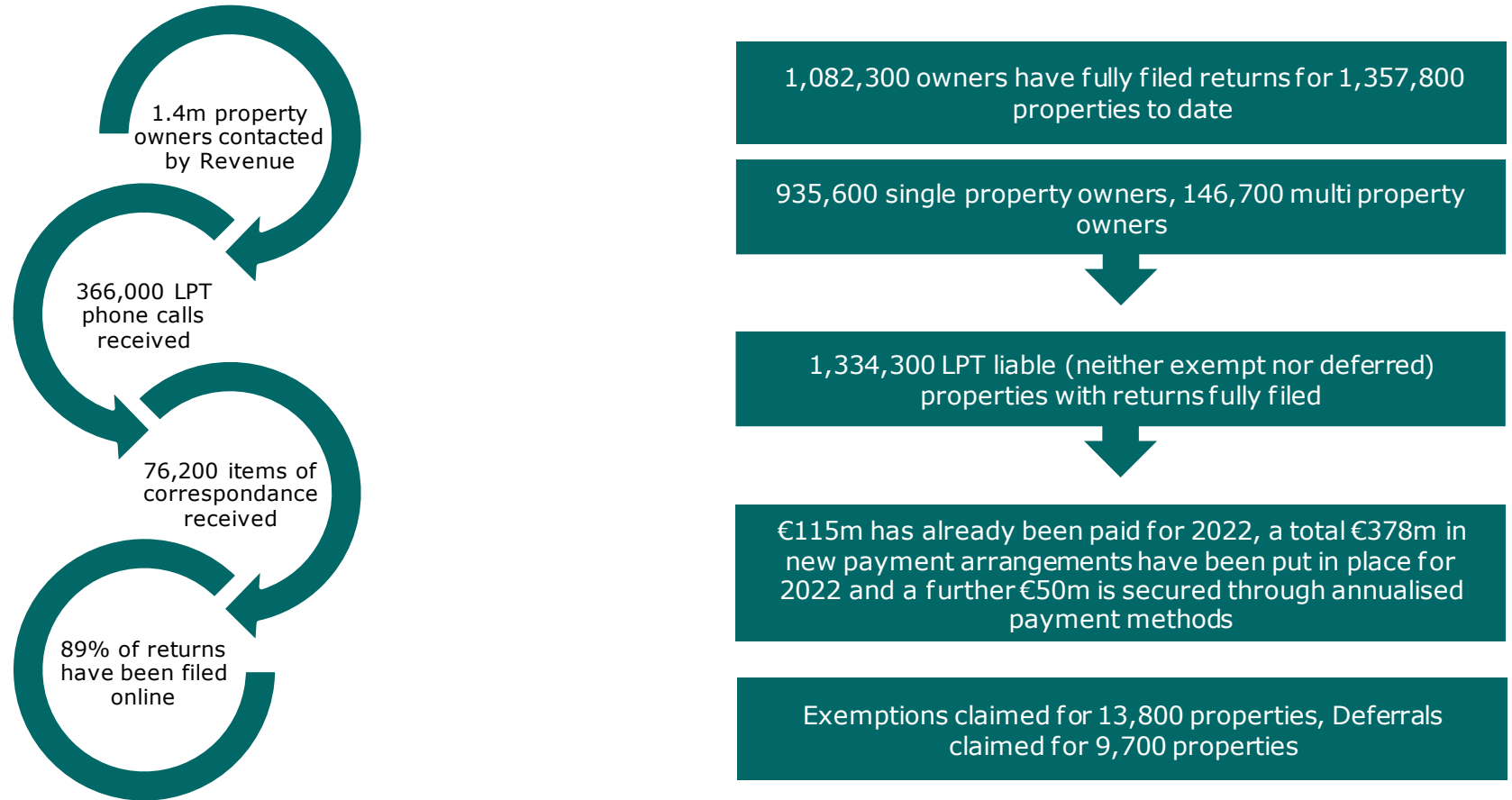
79%
Return Compliance

Filing arrangements being finalised in respect of a further 170,400 Local Authority and Approved Housing Body properties and there are open correspondence queries on hand with Revenue in respect of approximately 40,000 properties delaying filing but which are considered compliant

89%
Payment Compliance

Payment arrangements are in place for an additional 192,400 properties where returns are not yet filed, for an overall payment compliance rate of 89%

The tables on following pages present initial statistics on a number of aspects of LPT based on returns filed and processed to date.

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

1.4m property owners contacted by Revenue

366,000 LPT phone calls received

76,200 items of correspondance received

89% of returns have been filed online

1,082,300 owners have fully filed returns for 1,357,800 properties to date

935,600 single property owners, 146,700 multi property owners

1,334,300 LPT liable (neither exempt nor deferred) properties with returns fully filed

€115m has already been paid for 2022, a total €378m in new payment arrangements have been put in place for 2022 and a further €50m is secured through annualised payment methods

Exemptions claimed for 13,800 properties, Deferrals claimed for 9,700 properties

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

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

Owner's Self -Assessment Valuation Band	
€0-€200,000	32.3%
€200,001-€262,500	21.7%
€262,501-€350,000	20.3%
€350,001-€437,500	10.5%
€437,501-€525,000	5.6%
€525,501-€612,500	3.0%
€612,501-€700,000	2.0%
€700,001-€787,500	1.3%
€787,501-€875,000	1.0%
€875,001-€962,500	0.6%
€962,501-€1,050,000	0.4%
€1,050,001-€1,137,500	0.2%
€1,137,501-€1,225,000	0.2%
€1,225,001-€1,312,500	0.2%
€1,312,501-€1,400,000	0.1%
€1,400,001-€1,487,500	0.1%
€1,487,501-€1,575,000	0.1%
€1,575,001-€1,662,500	0.1%
€1,662,501-€1,750,000	0.1%
Over €1.75 million	0.2%
All Bands	**100%**
Number of Properties	**1,357,800**

Local Authority of Property	
Carlow	1.1%
Cavan	1.5%
Clare	2.8%
Cork City	4.2%
Cork County	7.4%
Donegal	3.6%
Dublin City	11.6%
Dun L/Rathdown	5.0%
Fingal	5.8%
Galway City	1.7%
Galway County	3.9%
Kerry	3.8%
Kildare	4.4%
Kilkenny	1.9%
Laois	1.5%
Leitrim	0.8%
Limerick	4.1%
Longford	0.8%
Louth	2.4%
Mayo	3.3%
Meath	3.7%
Monaghan	1.2%
Offaly	1.4%
Roscommon	1.5%
Sligo	1.6%
South Dublin	5.1%
Tipperary	3.3%
Waterford	2.5%
Westmeath	1.8%
Wexford	3.3%
Wicklow	2.9%
All Councils	**100%**
Number of Properties	**1,357,800**

Owner's Choice of Payment Method	
Annual or Monthly Direct Debit	49.1%
Credit or Debit Card	28.0%
Deduction at Source	11.0%
Service Provider	10.7%
Cheque or Cash	1.3%
All Payment Methods	**100%**
Number of Properties	**1,357,800**

Number of Properties Owned	
1	86.4%
2	9.4%
3-5	3.4%
6-10	0.5%
Over 10	0.2%
All Ranges	**100%**
Number of Owners	**1,082,300**

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.

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