Property Tax Statistics

Local Property Tax

Vacant Homes Tax

and Residential Zoned Land Tax

(Published August 2026)

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Local Property Tax (LPT)

The Finance (Local Property Tax) (Amendment) Act 2025 introduced a new structure and rates for LPT from 2026 onwards. LPT for the years 2026 to 2030 will be based on 1 November 2025 self-assessed values. Residential properties are valued for LPT purposes, by their owners under self-assessment, into one of 20 valuation bands.

Residential property owners were obliged to file a Local Property Tax (LPT) return for the period 2026 to 2030 by 12 November 2025.

Throughout this report, newly liable properties refer to properties that have been completed or became suitable for use as a dwelling between 2 November 2024 and 1 November 2025 and are submitting their first LPT return for LPT year 2026.

Returns and/or payments are filed and up to date in respect of 2,047,863 Properties

86% Return Compliance

Filing arrangements have been finalised in respect of 206,429 Local Authority and Approved Housing Body properties and are included in the figure shown above. *

96.29% Payment Compliance

Payment arrangements are in place for 208,271 properties where returns are not yet filed and are included in the figure shown above.

*This grouping of Local Authorities (LA) and Approved Housing Bodies (AHB) refers to the 31 LAs and 7 of the largest AHBs. This grouping currently meets its LPT obligations through an alternative filing system. Please note this grouping does not contain all AHBs in the State. Analysis of the AHB cohort is ongoing, and an expanded breakdown for statistical purposes is planned for future reports.

LPT Table 1: Revenue's Engagement with Property Owners and Collections[1] for 2026

All Taxpayers[2]	Newly Liable for 2026
1,465,492 owners in respect of 2,047,863 properties to date	13,031 owners in respect of 29,601 properties to date
1,290,493 single property owners and 174,999 multi property owners	11,551 single property owners and 1,480 multi property owners
2,021,350 LPT liable (neither exempt nor deferred) properties with returns filed and/or payments made.	29,434 LPT liable (neither exempt nor deferred) properties with returns filed and/or payments made.
€506m to date collected from all sources for the LPT year 2026.	€7.3m to date collected for the LPT year 2026.
Exemptions claimed for 19,760 properties.* Deferrals claimed for 6,753 properties.**	Exemptions claimed for 163 properties. Deferrals claimed for <10 properties.

*Exemptions for Local Authority owners are currently excluded but will be added in a future statistical report.

**Deferrals exclude cases where the liability balance has been paid in full.

[1] The monetary figures in Table 1 refer to tax collected while the monetary figures in Table 2 refer to the tax liability. The collection figure at a point in time is dependent on the payment method chosen e.g., annual direct debit, Deduction at Source (DAS). € 29.8 million from Deduction at Source (DAS) is included in the €506m All Taxpayer collection figure for LPT year 2026. However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €7.3m Newly Liable collection figure.

[2] 1,465,492 owners refer to those who filed returns and/or those who made payments but filed no returns. This number is inclusive of all LAs and all AHBs.

LPT Table 2: Local Authority Analysis of LPT Properties and Liabilities

Properties	All	Newly Liable for 2026	LA/AHB[3]
Carlow	1.2%	0.6%	1.4%
Cavan	1.5%	0.8%	1.3%
Clare	2.7%	1.6%	1.9%
Cork City	4.4%	4.6%	6.9%
Cork County	7.1%	6.5%	5.4%
Donegal	3.6%	1.2%	2.8%
Dublin City	12.2%	11.6%	17.1%
Dún L/Rathdown	4.8%	6.1%	3.5%
Fingal	5.8%	12.2%	5.2%
Galway City	1.6%	1.0%	1.8%
Galway County	3.7%	2.5%	1.9%
Kerry	3.5%	1.6%	2.8%
Kildare	4.5%	6.3%	4.2%
Kilkenny	1.9%	1.6%	1.8%
Laois	1.6%	2.5%	2.0%
Leitrim	0.8%	0.2%	0.6%
Limerick	4.0%	2.4%	3.3%
Longford	0.9%	0.2%	1.3%
Louth	2.7%	4.7%	3.3%
Mayo	3.0%	1.2%	1.5%
Meath	3.8%	5.6%	3.2%
Monaghan	1.2%	0.7%	1.1%
Offaly	1.4%	0.9%	1.4%
Roscommon	1.4%	0.3%	0.9%
Sligo	1.5%	0.9%	1.3%
South Dublin	5.4%	9.9%	7.6%
Tipperary	3.2%	1.4%	3.2%
Waterford	2.6%	2.1%	3.3%
Westmeath	1.8%	1.8%	1.4%
Wexford	3.3%	2.9%	3.3%
Wicklow	2.9%	4.0%	3.3%
All Local Authorities	**100%**	**100%**	**100.0%**
Number of Properties	**2,047,863**	**29,601**	**206,429**

Liability to-date for LPT year 2026	All (€m)
Carlow	5
Cavan	5
Clare	12
Cork	70
Donegal	12
Dublin	239
Galway	32
Kerry	16
Kildare	31
Kilkenny	10
Laois	7
Leitrim	3
Limerick	19
Longford	3
Louth	11
Mayo	11
Meath	23
Monaghan	4
Offaly	6
Roscommon	5
Sligo	6
Tipperary	14
Waterford	13
Westmeath	9
Wexford	16
Wicklow	23
All Counties	**605**

Liability to-date for LPT year 2026[4]	All (€m)	Newly Liable for 2026 (€m)
Carlow	5	0.04
Cavan	5	0.06
Clare	12	0.13
Cork City	27	0.41
Cork County	42	0.69
Donegal	12	0.10
Dublin City	103	1.11
Dún L/Rathdown	56	0.74
Fingal	45	1.24
Galway City	12	0.08
Galway County	20	0.23
Kerry	16	0.10
Kildare	31	0.71
Kilkenny	10	0.14
Laois	7	0.21
Leitrim	3	0.01
Limerick	19	0.24
Longford	3	0.01
Louth	11	0.35
Mayo	11	0.08
Meath	23	0.50
Monaghan	4	0.05
Offaly	6	0.07
Roscommon	5	0.02
Sligo	6	0.08
South Dublin	35	0.74
Tipperary	14	0.10
Waterford	13	0.18
Westmeath	9	0.14
Wexford	16	0.24
Wicklow	23	0.46
All Local Authorities	**605**	**9.26**

[3] This grouping of Local Authorities (LA) and Approved Housing Bodies (AHB) refers to the 31 LAs and 7 of the largest AHBs. This includes Newly Liable properties for 2026.
[4] €605 million is the LPT liability, with €506 million (recorded in Table 1) collected to date.

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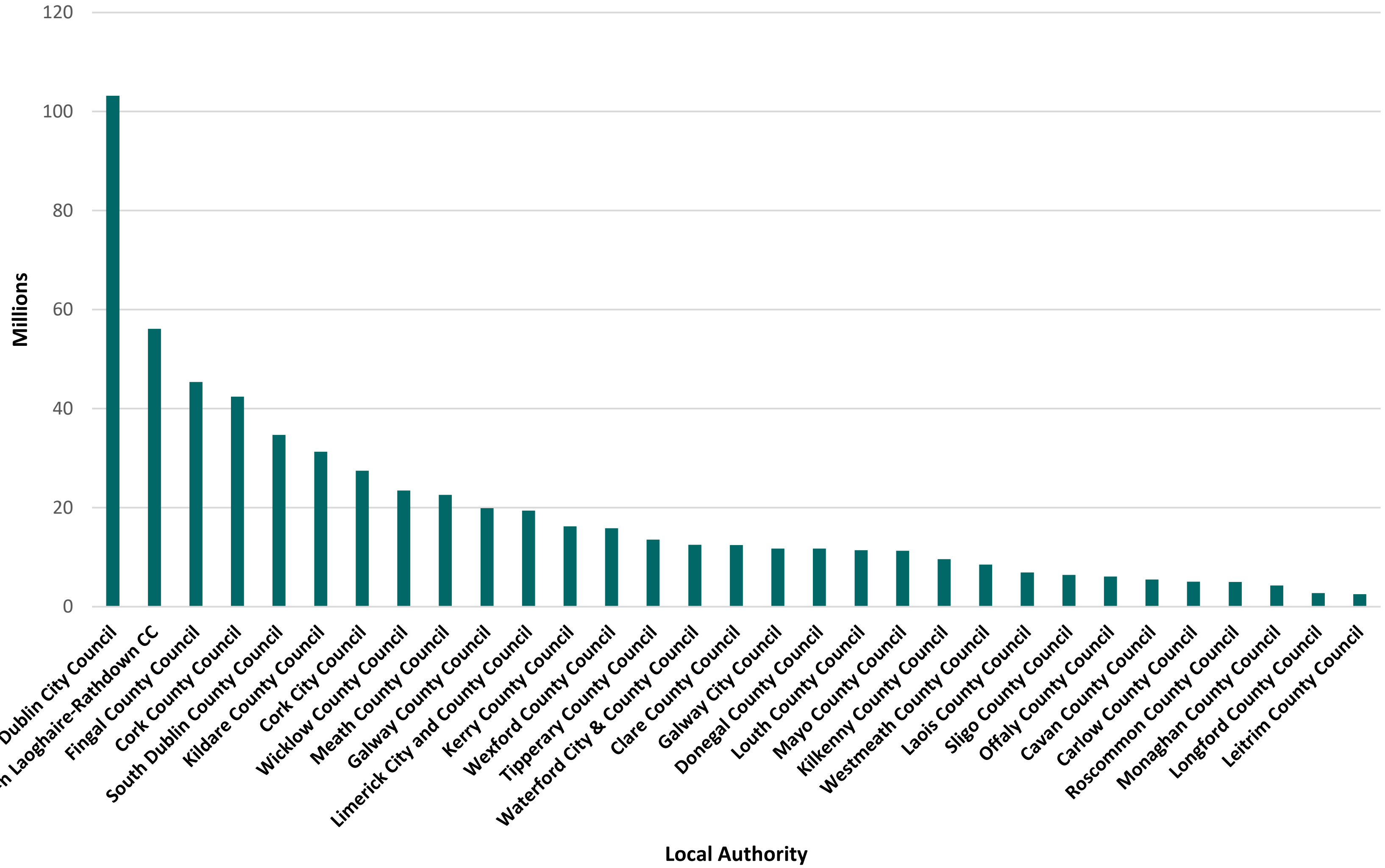
Figure 1: Bar chart of liability to-date for LPT year 2026 by Local Authority

Figure 1 outlines the distribution of the liability to date for LPT year 2026 broken down by Local Authority. Total liability for 2026 is €605m. The average liability for a Local Authority is €19.52 million. Dublin City has the highest liability by a considerable margin amounting to €103.20 million. The Local Authority with the lowest liability across the country is Leitrim with €2.53 million.



LPT Table 3: Analysis of Properties and Returns

Payment Method	All	Newly Liable for 2026
Annual or Monthly Direct Debit	47.3%	59.2%
Credit or Debit Card	28.9%	33.5%
Deduction at Source	14.2%	6.3%
Service Provider	8.5%	0.8%
Cheque or Cash	1.0%	0.2%
All Payment Methods	**100.0%**	**100.0%**
Number of Properties	**2,047,863**	**29,601**

Property Ownership [5]	Number of Owners	Percentage
1	1,290,493	88.06%
2	123,828	8.45%
3	27,118	1.85%
4	9,781	0.67%
5-9	10,582	0.72%
10-19	2,350	0.16%
20-49	868	0.06%
50-99	219	0.01%
100 or greater	253	0.02%
All Ownership	**1,465,492**	**100.0%**

Exemptions Claimed to date	All	Newly Liable for 2026
Charitable recreational activities	0.69%	
Charity/Public Body owned for special needs	56.73%	*
Defective concrete blocks grant scheme	9.63%	
Fully subject to commercial rates	5.50%	
Long term illness	13.12%	*
Pyrite damaged	1.31%	
Registered nursing home	1.72%	
Residence of a severely incapacitated individual	11.13%	*
North-South implementation bodies	0.17%	
All Exemptions Claimed	**100%**	**100%**
Number of Properties	**19,760**	**163**

Exemptions for Local Authority owners are currently excluded but will be added in a future statistical report.

Deferrals	All	€m	Newly Liable for 2026	€m
Deceased liable person	15.1%	0.4	0	0.0000
Financial hardship	3.9%	0.1	*	0.0004
Gross income**	73.8%	1.5	*	0.0011
Insolvent liable person	4.8%	0.1	0	0.0000
Mortgage**	2.4%	0.0	*	0.0004
All Deferrals Claimed	**100.0%**	**2.0**	**100.0%**	**0.0018**
Number of Properties	**6,753**		**<10**	

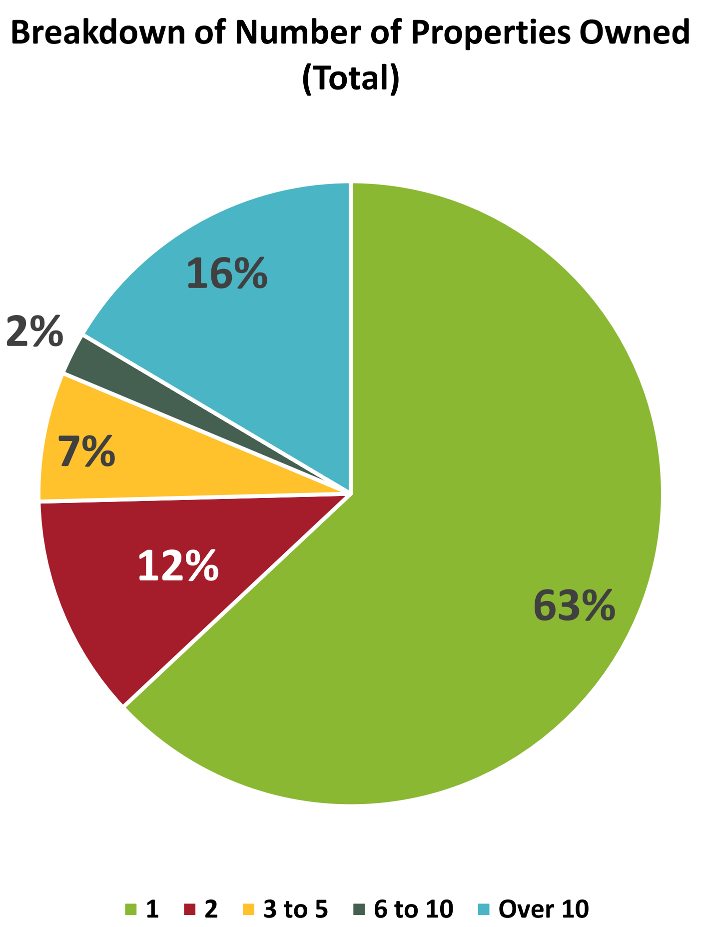
Deferrals exclude cases where the liability balance has been paid in full.

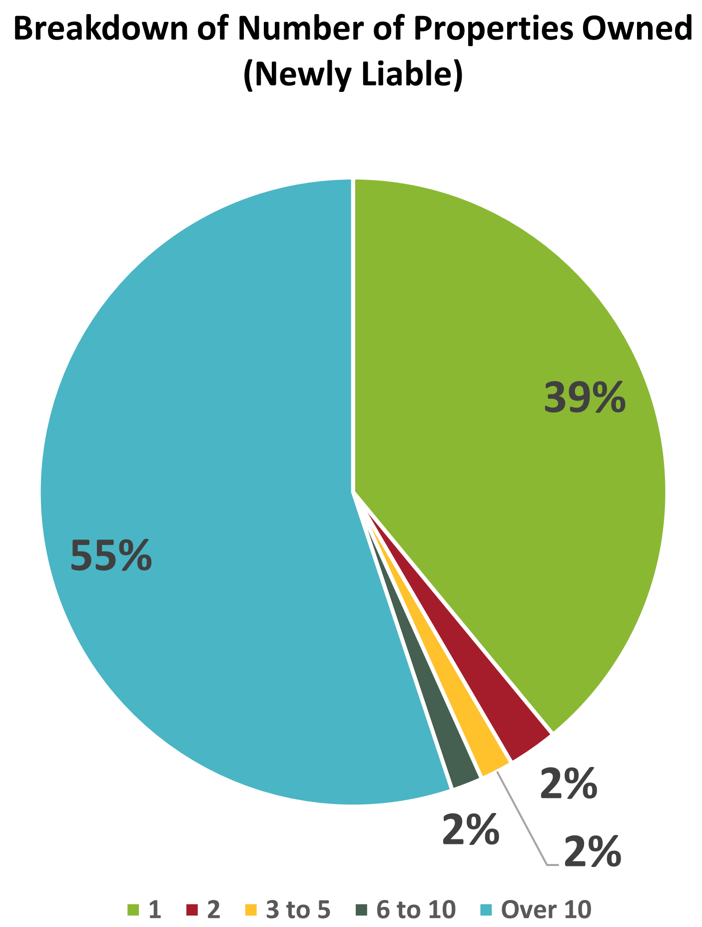
**Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.*
***Includes partial and full deferrals.*
Deferral and exemption categories are explained on the Revenue website.

[5] Property Ownership in the LPT statistical reports is based on owners of properties where a return has been filed and/or payment has been made. Ownership is based on the most recent owner of the property rather than the owner that was liable on 1/11/2025 for the property.

Figure 2: Property Ownership

Figure 2 outlines the distribution of property ownership broken down by number of properties owned. The left pie chart shows that 63% of all properties are owned by a single property owner and 17% of properties have owners with over 10 properties. The pattern changes with newly liable properties for 2026. Just under 55% of newly liable properties are owned by owners with over 10 properties while 39% are owned by a single property owner.





LPT Table 4: Analysis of Valuation Bands in LPT year 2026

The tables below provide an analysis of properties that are liable in 2026 where a return has been filed or payment has been made. A breakdown for all properties, those that are LA owned and newly liable is provided below. The speech bubble on the right gives an indication of band movement, specifically how many owners have agreed/disagreed with the Revenue valuation.

Valuation Band	All Properties	LA/ AHB Owned[6]	All Other Owners[7]	Newly Liable
1: €1-€240,000	36.2%	100%	29.9%	33.9%
2: €240,001-€315,000	19.5%	0.0%	21.4%	6.3%
3: €315,001-€420,000	19.9%	0.0%	21.8%	22.4%
4: €420,001-€525,000	10.7%	0.0%	11.8%	23.6%
5: 525,001-€630,000	5.2%	0.0%	5.7%	7.8%
6: €630,001 -€735,000	2.8%	0.0%	3.1%	2.6%
7: €735,001-€840,000	1.9%	0.0%	2.1%	1.4%
8: €840,001-€945,000	1.1%	0.0%	1.2%	0.9%
9: €945,001-€1050,000	0.8%	0.0%	0.8%	0.4%
10: €1,050,001-€1,155,000	0.5%	0.0%	0.5%	0.1%
11: €1,155,001-€1,260,000	0.4%	0.0%	0.4%	0.2%
12: €1,260,001-€1,1365,000	0.2%	0.0%	0.3%	0.1%
13: €1,135,001-€1,470,000	0.2%	0.0%	0.2%	0.1%
14: €1,470,001-€1,575,000	0.1%	0.0%	0.2%	0.1%
15: €1,575,001-€1,680,000	0.1%	0.0%	0.1%	0.0%
16: €1,680,001-€1,785,000	0.1%	0.0%	0.1%	0.0%
17: €1,785,001-€1,890,000	0.1%	0.0%	0.1%	0.0%
18: €1,890,001-€1,995,000	0.0%	0.0%	0.1%	0.0%
19: €1,995,001-€2,100,000	0.1%	0.0%	0.1%	0.0%
20: Over €2.1 million	0.2%	0.0%	0.2%	0.1%
All Bands	**100%**	**100%**	100%	**100%**
Number of Properties	**2,047,863**	**206,429**	**1,841,434**	**29,601**

For 82% of properties, the owner valuation band is the same as the Revenue guidance

7% returned a lower band (6% reduced by 1 band, 1% by 2 and 0.3% by 3 or more)

10% returned a higher band (9% increased by 1 band, 1% by 2 and 0.4% by 3 or more)

Therefore, 97% of owner valuations are the same or one band higher or lower than the Revenue guidance

[6] This grouping of Local Authorities (LA) and Approved Housing Bodies (AHB) refers to the 31 LAs and 7 of the largest AHBs.
[7] Includes other AHBs.

LPT Table 5: Expanded Distribution of Valuations to Date for 2026

The table below provides the distribution of valuation bands 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, .2% of properties in Carlow are in bands 9 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	50.3%	27.2%	15.8%	4.5%	1.2%	0.3%	0.3%	0.2%	0.2%											
Cavan	66.5%	19.6%	10.3%	2.1%	1.0%	0.3%	0.1%	0.1%												
Clare	46.2%	26.7%	17.6%	6.1%	1.4%	1.1%	0.4%	0.2%	0.1%	0.2%										
Cork City	31.9%	20.1%	24.4%	12.3%	5.2%	1.6%	1.7%	0.9%	0.6%	0.5%	0.3%	0.2%	0.2%	0.1%	0.2%					
Cork County	34.1%	22.8%	24.8%	10.4%	4.1%	1.3%	1.1%	0.6%	0.3%	0.2%	0.1%	0.3%								
Donegal	74.1%	15.3%	7.3%	1.6%	1.0%	0.3%	0.1%	0.2%												
Dublin City	22.8%	13.9%	21.8%	16.6%	8.7%	4.4%	3.0%	2.1%	1.5%	1.1%	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.7%
Dún L/Rathdown	8.2%	2.4%	11.4%	15.5%	14.6%	12.0%	10.0%	7.5%	5.3%	3.1%	2.4%	1.6%	1.2%	0.9%	0.7%	0.6%	0.4%	0.3%	0.3%	1.3%
Fingal	13.1%	14.4%	25.4%	19.4%	10.8%	5.8%	3.6%	2.5%	1.5%	0.8%	0.6%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.1%	0.2%	0.3%
Galway City	25.1%	21.5%	27.7%	12.9%	3.6%	3.8%	2.3%	1.2%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.3%					
Galway County	38.4%	26.9%	21.0%	7.9%	2.2%	1.7%	0.8%	0.4%	0.2%	0.1%	0.1%	0.2%								
Kerry	45.7%	26.4%	18.3%	5.7%	2.1%	0.6%	0.5%	0.3%	0.1%	0.1%	0.2%									
Kildare	20.5%	16.2%	28.5%	19.4%	8.4%	3.1%	1.7%	0.6%	0.6%	0.3%	0.2%	0.1%	0.1%	0.3%						
Kilkenny	40.6%	27.5%	19.5%	6.9%	2.4%	1.0%	0.8%	0.5%	0.2%	0.1%	0.1%	0.2%								
Laois	49.0%	28.4%	15.9%	4.4%	1.1%	0.6%	0.2%	0.1%	0.2%											
Leitrim	75.4%	16.3%	6.5%	1.1%	0.4%	0.3%														
Limerick	45.1%	25.0%	18.6%	6.6%	1.8%	1.4%	0.7%	0.3%	0.2%	0.1%	0.1%	0.2%								
Longford	71.9%	19.6%	6.7%	1.4%	0.2%	0.3%														
Louth	43.6%	23.3%	21.0%	7.5%	2.7%	0.9%	0.5%	0.2%	0.1%	0.3%										
Mayo	59.8%	23.1%	11.8%	3.3%	0.8%	0.6%	0.3%	0.1%	0.1%	0.1%										
Meath	22.0%	20.6%	30.2%	14.9%	6.7%	2.7%	1.3%	0.5%	0.4%	0.2%	0.2%	0.1%	0.2%							
Monaghan	64.0%	21.0%	11.2%	2.0%	1.1%	0.3%	0.1%	0.1%	0.1%											
Offaly	51.4%	27.7%	15.0%	3.8%	1.0%	0.5%	0.2%	0.1%	0.1%	0.2%										
Roscommon	66.0%	21.6%	9.1%	2.1%	0.5%	0.3%	0.2%	0.2%												
Sligo	61.4%	17.3%	12.7%	3.5%	2.9%	1.1%	0.5%	0.2%	0.1%	0.2%										
South Dublin	18.2%	14.2%	26.1%	19.4%	9.8%	5.5%	3.5%	1.4%	0.8%	0.2%	0.3%	0.2%	0.1%	0.1%	0.2%					
Tipperary	54.7%	24.9%	13.8%	4.3%	1.0%	0.7%	0.3%	0.1%	0.1%	0.2%										
Waterford	49.0%	22.4%	17.2%	6.2%	2.8%	0.8%	0.7%	0.3%	0.2%	0.1%	0.1%	0.2%								
Westmeath	43.6%	28.1%	19.0%	6.1%	1.4%	1.0%	0.5%	0.2%	0.1%	0.2%										
Wexford	44.7%	26.8%	19.1%	6.0%	1.9%	0.6%	0.4%	0.2%	0.1%	0.1%	0.1%									
Wicklow	20.4%	12.9%	22.6%	17.9%	10.3%	6.2%	3.5%	1.4%	1.3%	0.9%	0.8%	0.5%	0.4%	0.2%	0.2%	0.5%				
All	**36.2%**	**19.5%**	**19.9%**	**10.7%**	**5.2%**	**2.8%**	**1.9%**	**1.1%**	**0.8%**	**0.5%**	**0.4%**	**0.2%**	**0.2%**	**0.1%**	**0.1%**	**0.1%**	**0.1%**	**0.0%**	**0.1%**	**0.2%**

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Vacant Homes Tax (VHT): 3rd Chargeable Period

Vacant Homes Tax (VHT) is an annual self-assessed tax introduced in the Finance Act 2022. VHT applies to properties which are residential properties for the purposes of Local Property Tax (LPT) and have been used as a dwelling for less than 30 days in a chargeable period. VHT will not apply if the property is derelict or uninhabitable, was sold in the chargeable period, is subject to a qualifying tenancy, or is exempt from LPT for 2026. In addition, several exemptions to VHT can be claimed as part of the VHT return.

The third chargeable period for VHT is 1 November 2024 to 31 October 2025. A return must be filed within 7 days of the end of the relevant chargeable period. For the third chargeable period, VHT is set at a rate equal to seven times the property's standard LPT rate, that is, the LPT rate for the relevant band before any Local Authority Adjustment factor.

A register of vacant homes has been established by Revenue and will be continually updated as necessary.

The following table is a high- level overview of the VHT returns received to-date for the third chargeable period. VHT returns are open to amendment by the filer and as such the underlying numbers may fluctuate. This information is provisional and will be revised.

VHT Table 1: Summary Statistics

Chargeable Period 3: 1 Nov 24 - 31 Oct 25	As of 23/06/26
Total properties declared as vacant	2,193
Of which: liable for Vacant Homes Tax	1,655
exempt from Vacant Homes Tax	538
Total liability to Vacant Homes Tax	€2m

Residential Zoned Land Tax (RZLT)

The Finance Act 2021 introduced Part 22A Residential Zoned Land Tax (RZLT) into the Taxes Consolidation Act 1997 ("TCA 1997").

RZLT is a self-assessed annual tax which is calculated at 3% of the market value of land within its scope. It applies to land which is zoned for residential use and is serviced and identified on maps published by Local Authorities, but which is not a residential property. RZLT aims to prompt residential development by incentivising landowners to activate existing planning permissions, or to engage with planning authorities to seek planning permission in respect of relevant land.

Each Local Authority has prepared and published a map identifying land within the scope of the tax. These maps will be revised and published by 31 January each year by local authorities. A draft of the annual revised map will be published by 1 February in the year prior to the year in which the annual revised map is to be published. The legislation provides for a submission and appeal mechanism in respect of land included on the draft map, if a landowner does not believe that such land meets the criteria for inclusion in the map.

Land that meets the criteria to be included in the annually revised map and that is subject to RZLT is known as a "relevant site". The liability date for the tax falls on 1 February each year. The relevant site is to be valued every three years following the first applicable valuation date, subject to certain RZLT deferrals that may apply or the sale of the site.

RZLT is not payable in respect of residential properties, where such properties are subject to Local Property Tax. An owner of a residential property that is included on an annually revised map is required to register for RZLT if their garden and yards are greater than 0.4047 hectares, however no RZLT liability will apply.

As of 29 July 2026, there have been 3,287 registrations for RZLT. 2,032 RZLT returns have been filed for the 2026 period. Of these filed returns, 166 have claimed an exemption and a further 661 have requested a deferral.

The tables on the following pages provide breakdowns of RZLT Returns for the 2026 period by Local Authority, Deferrals and Exemptions. An abatement may be claimed following a claim for deferral, as such underlying numbers may fluctuate. This information is provisional and will be revised.

Detailed information on RZLT is available at:
www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-22a/22a-01-01.pdf.

Any queries in respect of RZLT published maps should be addressed to the relevant Local Authority. Further information in respect of same can be found here.

Due to Revenue's obligation to protect the confidentiality of taxpayer data, as provided for in Section 851A of the Taxes Consolidation Act 1997, it is not possible to provide data where there are low number of taxpayers involved.
Further detail is available in Revenue's Statistical Disclosure Control Protocol published on the Revenue website at:
https://www.revenue.ie/en/corporate/information-about-revenue/statistics/about/statistical-disclosure-control.aspx

Table 1: RZLT Registrations by Local Authority

Local Authority	Number of Registrations	Total Hectares Declared
Carlow	<10	-
Cavan	65	73
Clare	94	145
Cork City	166	442
Cork County	191	486
Donegal	98	147
Dublin City	306	434
Dun Laoghaire Rathdown	132	221
Fingal	230	530
Galway City	91	111
Galway County	102	145
Kerry	123	192
Kildare	116	224
Kilkenny	81	104
Laois	85	117
Leitrim	<10	-
Limerick	247	280
Longford	18	15
Louth	140	191
Mayo	74	136
Meath	170	420
Monaghan	58	59
Offaly	51	63
Roscommon	<10	-
Sligo	55	58
South Dublin	102	197
Tipperary	111	234
Waterford	105	194
Westmeath	103	217
Wexford	15	30
Wicklow	133	192
All	***3,287***	***5,679***

This table contains all RZLT registrations to date.

Table 2: RZLT Returns by Local Authority

Local Authority	Number of Returns	Liable Hectares Declared*	Liability €m	Collections €m	Of which LA owned sites €m
Carlow	<10	-	-	-	0.0
Cavan	32	47	1.6	0.1	0.0
Clare	47	90	0.5	0.2	0.1
Cork City	110	225	9.4	1.3	0.3
Cork County	128	339	5.8	2.3	0.6
Donegal	67	116	13	2.6	0.0
Dublin City	47	77	0.6	0.3	0.2
Dun Laoghaire Rathdown	180	347	23.5	8.3	2.7
Fingal	137	422	21	7.3	0.1
Galway City	52	80	2.8	1.5	0.4
Galway County	51	97	1.4	0.8	0.2
Kerry	79	136	1.9	1.2	0.5
Kildare	68	168	5.2	1.8	0.3
Kilkenny	50	52	0.9	0.4	0.2
Laois	47	83	1.2	0.3	0.1
Leitrim	<10	-	-	-	0.0
Limerick	177	165	2.5	1.3	0.3
Longford	12	8	0.1	0.1	0.0
Louth	86	113	2	0.3	0.0
Mayo	53	80	0.5	0.4	0.3
Meath	122	177	5.5	2.1	0.5
Monaghan	41	34	0.3	0.2	0.1
Offaly	39	55	0.8	0.3	0.1
Roscommon	<10	-	-	-	0.0
Sligo	34	30	0.4	0.1	0.1
South Dublin	62	160	9	3.1	0.5
Tipperary	76	144	0.8	0.5	0.2
Waterford	72	131	1.7	0.6	0.2
Westmeath	60	158	2.8	0.7	0.0
Wexford	<10	-	-	-	0.2
Wicklow	83	133	3.5	2.2	0.9
All**	***2,032***	***3,700***	***119.4***	***40.5***	***9.2***

This table contains information from RZLT returns filed for the 2026 period.

**Includes redacted total for Carlow, Leitrim, Roscommon, and Wexford.

<10 - Exact number is not provided due to Revenue’s obligation to protect taxpayer confidentiality and Revenue’s statistical disclosure protocols.

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Table 3: RZLT Deferrals Claimed

Deferral Reason	Liability Deferred €m	Number of Deferrals
Residential Development Commenced	66	480
Planning Permission Granted	13	150
Submission against inclusion on a map	1	26
Application to regularise development*	*	*
Rezoning process commenced*	*	*
Deferral Totals	***80***	***661***[8]

This table contains information from RZLT returns filed for the 2026 period.

*Redacted due to low claim numbers

Table 4: RZLT Exemptions Claimed

Exemption Reason	Market Value of Exemptions €m	Number of Claims
Exemption Due to Zoning Change	271	121
Exemption Due to Judicial review	105	13
Exemption Due to Appeal by Unconnected Party	97	17
Exemption for period of relevant Contract	48	15
Exemption Totals	**521**	**166**

This table contains information from RZLT returns filed for the 2026 period.

[8] There are approximately 34 sites with a deferral that have claimed an abatement.

Further Information

Information on the operation of LPT, VHT and RZLT 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.

Statistical updates on Property Taxes are available here.

The statistics in this release are based on analysis of returns filed, payments, and other related information as of July 2026. Please note that rounding may affect figures displayed.

A technical paper describing Revenue's analysis of property valuations for LPT 2026-2030 is available here.

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