

Property Tax Statistics

Local Property Tax
Vacant Homes Tax
and Residential Zoned Land Tax

(Published March 2026)

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 1,962,858 Properties

**82%
Return
Compliance**

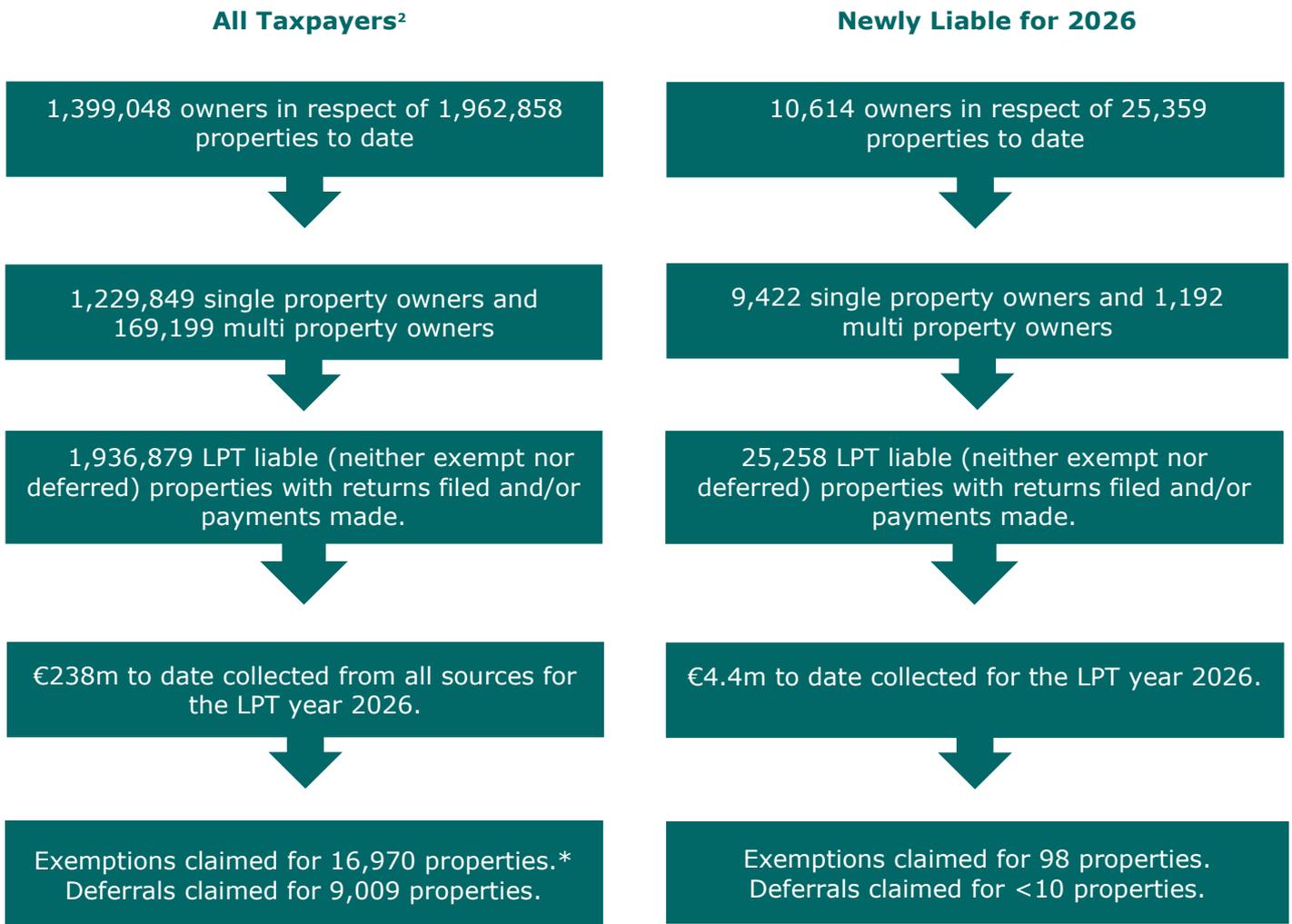
Filing arrangements have been finalised in respect of 203,784 Local Authority and Approved Housing Body properties and are included in the figure shown above. *

**92%
Payment
Compliance**

Payment arrangements are in place for 227,045 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 Collections¹ for 2026



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

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). € 6.6 million from Deduction at Source (DAS) is included in the €238m 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 €4.4m Newly Liable collection figure.

² 1,399,048 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

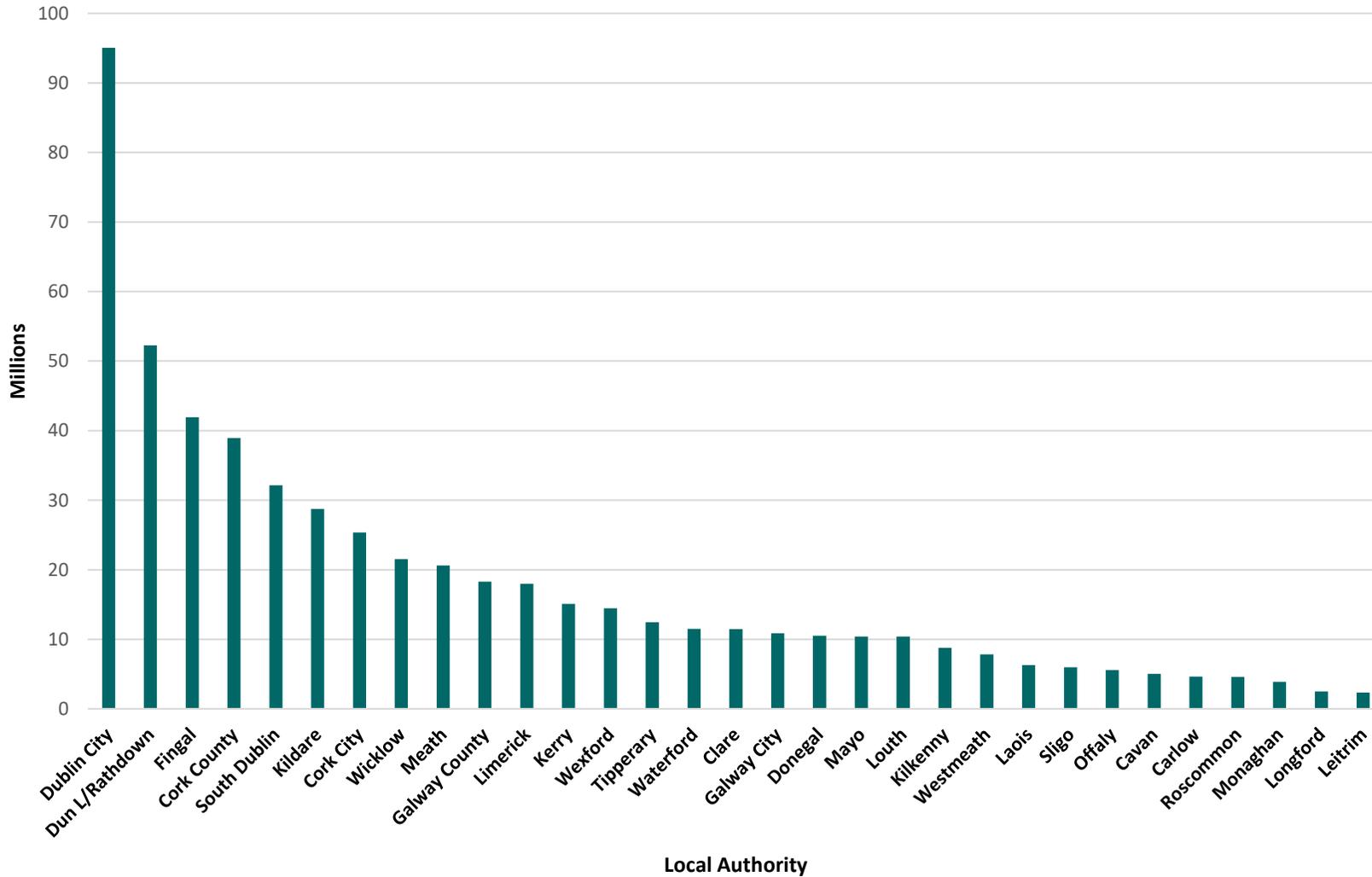
Properties	All	Newly Liable for 2026	LA/AHB ³	Liability to-date for LPT year 2026	All (€m)	Liability to-date for LPT year 2026 ⁴	All (€m)	Newly Liable for 2026 (€m)
Carlow	1.2%	0.6%	1.4%	Carlow	5	Carlow	5	0.04
Cavan	1.5%	0.8%	1.3%	Cavan	5	Cavan	5	0.05
Clare	2.6%	1.4%	1.9%	Clare	11	Clare	11	0.09
Cork City	4.4%	3.8%	6.9%	Cork	64	Cork City	25	0.32
Cork County	7.2%	6.3%	5.4%	Donegal	11	Cork County	39	0.58
Donegal	3.5%	1.1%	2.8%	Dublin	221	Donegal	11	0.08
Dublin City	12.2%	12.2%	17.2%	Galway	29	Dublin City	95	1.00
Dún L/Rathdown	4.9%	6.4%	3.6%	Kerry	15	Dún L/Rathdown	52	0.65
Fingal	5.8%	13.2%	5.2%	Kildare	29	Fingal	42	1.16
Galway City	1.7%	1.1%	1.8%	Kilkenny	9	Galway City	11	0.07
Galway County	3.7%	2.3%	1.9%	Laois	6	Galway County	18	0.19
Kerry	3.5%	1.6%	2.9%	Leitrim	2	Kerry	15	0.08
Kildare	4.5%	6.4%	4.2%	Limerick	18	Kildare	29	0.61
Kilkenny	1.9%	1.3%	1.8%	Longford	2	Kilkenny	9	0.10
Laois	1.6%	2.6%	2.0%	Louth	10	Laois	6	0.19
Leitrim	0.8%	0.2%	0.6%	Mayo	10	Leitrim	2	0.01
Limerick	4.0%	2.5%	3.3%	Meath	21	Limerick	18	0.21
Longford	0.8%	0.2%	1.3%	Monaghan	4	Longford	2	0.01
Louth	2.6%	4.7%	3.3%	Offaly	6	Louth	10	0.31
Mayo	3.0%	0.7%	1.4%	Roscommon	5	Mayo	10	0.05
Meath	3.8%	5.7%	3.3%	Sligo	6	Meath	21	0.43
Monaghan	1.2%	0.6%	1.1%	Tipperary	12	Monaghan	4	0.03
Offaly	1.4%	1.0%	1.4%	Waterford	12	Offaly	6	0.06
Roscommon	1.4%	0.3%	0.9%	Westmeath	8	Roscommon	5	0.02
Sligo	1.5%	0.9%	1.3%	Wexford	14	Sligo	6	0.07
South Dublin	5.4%	10.6%	7.4%	Wicklow	22	South Dublin	32	0.70
Tipperary	3.2%	1.3%	3.3%	All Counties	557	Tipperary	12	0.08
Waterford	2.6%	2.0%	3.3%			Waterford	12	0.15
Westmeath	1.8%	1.8%	1.5%			Westmeath	8	0.12
Wexford	3.3%	2.5%	3.3%			Wexford	14	0.19
Wicklow	2.9%	4.0%	3.3%			Wicklow	22	0.40
All Local Authorities	100%	100%	100.0%			All Local Authorities	557	8.06
Number of Properties	1,962,858	25,359	203,784					

³ This includes Newly Liable for 2026, for these owners.

⁴ €557 million is the LPT liability, with €238 million (recorded in Table 1) collected to date.

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 €557m. The average liability for a Local Authority is €17.97 million. Dublin City has the highest liability by a considerable margin amounting to €95.04 million. The Local Authority with the lowest liability across the country is Leitrim with €2.33 million.



LPT Table 3: Analysis of Properties and Returns

Payment Method	All	Newly Liable for 2026
Annual or Monthly Direct Debit	49.3%	64.1%
Credit or Debit Card	26.7%	30.3%
Deduction at Source	14.5%	4.7%
Service Provider	8.6%	0.8%
Cheque or Cash	1.0%	0.2%
All Payment Methods	100.0%	100.0%
Number of Properties	1,962,858	25,359

Property Ownership ⁶	Number of Owners	Percentage
1	1,229,849	87.91%
2	119,318	8.53%
3	26,383	1.89%
4	9,537	0.68%
5-9	10,363	0.74%
10-19	2,300	0.16%
20-49	841	0.06%
50-99	212	0.02%
100 or greater	245	0.02%
All Ownership	1,399,048	100%

Exemptions Claimed to date ⁵	All	Newly Liable for 2026
All Exemptions Claimed: Number of Properties	16,970	98

Deferrals	All	€m
All Deferrals Claimed: Number of Properties	9,009	1.3

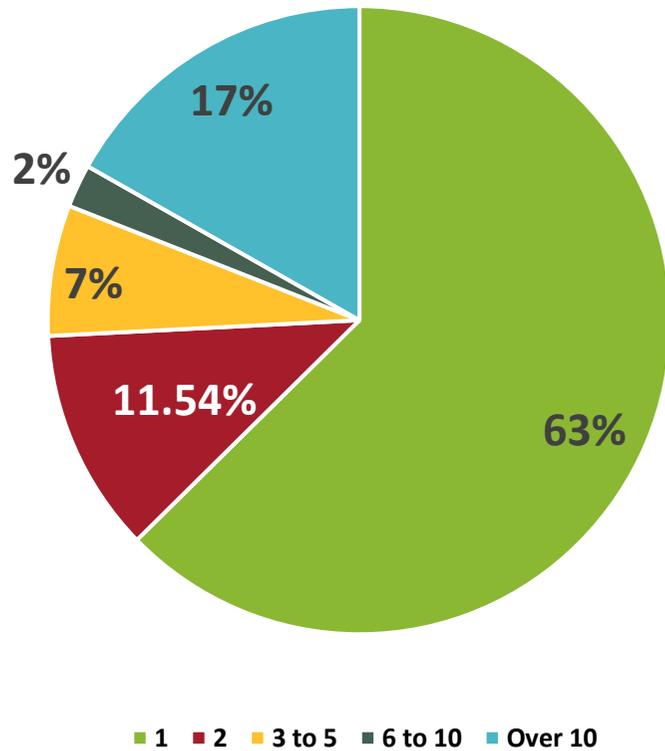
⁵ Exemptions for the 2026 period have not been fully integrated into Revenue statistical datasets. As a result, exemptions associated with LAs are excluded from the table above.

⁶ 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.

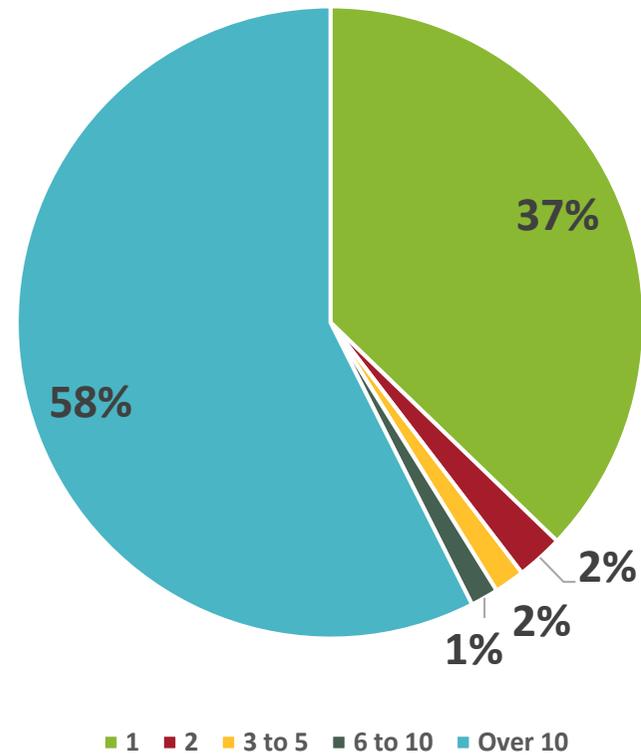
Figure 2: Property Ownership

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 58% of newly liable properties are owned by owners with over 10 properties while 37% are owned by a single property owner.

Breakdown of Number of Properties Owned (Total)



Breakdown of Number of Properties Owned (Newly Liable)



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 bubbles on the right give an indication of band movement, specifically how many owners have agreed/disagreed with the Revenue valuation.

Valuation Band	All Properties	LA/AHB Owned ⁷	All Other Owners ⁸	Newly Liable
1: €1-€240,000	36.1%	100%	29.7%	33.4%
2: €240,001-€315,000	19.5%	0.0%	21.5%	6.2%
3: €315,001-€420,000	19.9%	0.0%	22.0%	22.3%
4: €420,001-€525,000	10.7%	0.0%	11.9%	24.1%
5: €525,001-€630,000	5.2%	0.0%	5.8%	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%	1.3%	0.9%
9: €945,001-€1,050,000	0.8%	0.0%	0.9%	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%	0.1%
12: €1,260,001-€1,365,000	0.2%	0.0%	0.3%	0.1%
13: €1,365,001-€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%	0.2%
All Bands	100%	100%	100%	100%
Number of Properties	1,962,858	203,784	1,759,074	25,359

For 83% 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 (8% increased by 1 band, 1% by 2 and 0.3% by 3 or more)

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

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

⁸ Includes other AHBs.

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 5 March 2026, there have been 2,741 registrations for RZLT and **2,201** RZLT returns filed. Of these filed returns, 171 have claimed an exemption and a further 590 have requested a deferral.

The tables on the following pages provide breakdowns of RZLT Returns 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
Carlow	<10
Cavan	57
Clare	75
Cork City	132
Cork County	165
Donegal	77
Dublin City	257
Dun Laoghaire Rathdown	108
Fingal	192
Galway City	75
Galway County	73
Kerry	106
Kildare	102
Kilkenny	70
Laois	69
Leitrim	<10
Limerick	220
Longford	15
Louth	111
Mayo	64
Meath	142
Monaghan	44
Offaly	38
Roscommon	<10
Sligo	42
South Dublin	90
Tipperary	82
Waterford	97
Westmeath	88
Wexford	10
Wicklow	122
All	2,741

Table 2: RZLT Returns by Local Authority

Local Authority	Number of Returns	Total Hectares Declared	Liable Hectares Declared*	Liability €m	Collections €m	Of which LA owned sites €m
Carlow	<10	-	-	-	-	0.0
Cavan	47	68	60	0.5	0.3	0.0
Clare	51	129	104	0.5	0.4	0.2
Cork City	92	398	194	6.8	2.2	
Cork County	143	423	383	6.2	3.4	0.6
Donegal	56	117	77	0.6	0.5	0.3
Dublin City	193	437	379	23.3	10.6	3.1
Dun Laoghaire Rathdown	82	183	145	17.4	3.6	0.8
Fingal	149	480	409	22.2	7.6	0.1
Galway City	56	94	80	2.4	1.4	0.6
Galway County	54	113	99	1.6	0.9	0.3
Kerry	80	179	142	1.9	1.4	0.7
Kildare	87	204	185	4.9	1.8	0.3
Kilkenny	56	94	65	1	0.5	0.2
Laois	48	88	70	1.2	0.4	0.2
Leitrim	<10	-	-	-	-	0.0
Limerick	198	225	156	3.0	2.2	0.5
Longford	12	14	12	0.1	0.1	0.0
Louth	90	144	111	1.7	0.4	0.0
Mayo	55	96	91	0.6	0.5	0.3
Meath	115	401	189	5.2	1.9	0.6
Monaghan	40	49	41	0.2	0.2	0.1
Offaly	34	58	56	0.8	0.2	0.0
Roscommon	<10	-	-	-	-	0.2
Sligo	36	29	21	0.3	0.3	0.2
South Dublin	75	171	156	9.7	4.4	0.8
Tipperary	67	159	115	0.8	0.5	0.2
Waterford	89	173	164	2.2	1.5	0.2
Westmeath	74	193	168	3.3	1.4	0.2
Wexford	<10	16	14	0.3	0.3	0.1
Wicklow	98	178	149	4.5	1.6	0.1
All**	2,201	4,925	3,850	123.2	50.6	10.7

**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.

Table 3: RZLT Deferrals Claimed

Deferral Reason	Liability Deferred €m	Number of Deferrals
Residential Development Commenced	63	410
Planning Permission Granted	9	125
Submission against inclusion on a map	2.5	31
Appeal by unconnected party against planning	0.87	17
Rezoning process commenced due to rezoning submission	*	*
Application to regularise development*	*	*
Deferral Totals	75	590⁹

*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	61	128
Exemption Due to Judicial review	123	21
Exemption for period of relevant Contract	44	22
Exemption Totals	228	171

⁹ There are approximately 44 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 March 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.