Property Tax Statistics

Local Property Tax 2025 (Final Annual Results)

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 2021 introduced a new structure for LPT from 2022 onwards. LPT for the years 2022 to 2025 was 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 properties where a return has previously been made, the same valuation continues for 2025, and the owner must put payment arrangements in place unless the payment arrangement rolls over. Newly liable properties must base their submission on the market value of their property as if it was eligible on 1 November 2021[1].

Throughout this report, newly liable properties refer to properties that have been completed or became suitable for use as a dwelling between 2 November 2023 and 1 November 2024 and are submitting their first LPT return for LPT year 2025.

Returns and/or payments are filed and up to date in respect of 2,061,133 Properties.

97% Return Compliance

Filing arrangements have been finalised in respect of 195,517 Local Authority and Approved Housing Body properties and are included in the figure shown above. *

96.95% Payment Compliance

Payment arrangements are in place for 20,369 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.

[1] Revenue has published discount factors which these taxpayers can use to estimate the value of their property on the valuation date of 1 November 2021.

LPT Table 1: Revenue's Engagement with Property Owners and Collections[2] for 2025

All Taxpayers[3]

1,483,966 owners in respect of 2,061,133 properties to date

1,306,880 single property owners and 177,086 multi property owners

2,011,487 LPT liable (neither exempt nor deferred) properties with returns filed and/or payments made.

€552m to date collected from all sources for the LPT year 2025.

Exemptions claimed for 39,052 properties.
Deferrals claimed for 10,594 properties.*

Newly Liable for 2025

11,870 owners in respect of 27,631 properties to date

10,360 single property owners and 1,510 multi property owners

27,118 LPT liable (neither exempt nor deferred) properties with returns filed and/or payments made.

€8.4m to date collected for the LPT year 2025.

Exemptions claimed for 478 properties.
Deferrals claimed for 35 properties.

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

[2] 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). €44.8 million from Deduction at Source (DAS) is included in the €552m All Taxpayer collection figure for LPT year 2025. (This DAS figure subject to revision). However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €8.4m Newly Liable collection figure.

[3] 1,483,966 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 2025	LA/AHB[4]
Carlow	1.2%	0.8%	1.4%
Cavan	1.5%	0.6%	1.3%
Clare	2.7%	1.5%	1.9%
Cork City	4.4%	4.3%	7.0%
Cork County	7.1%	6.9%	5.5%
Donegal	3.7%	1.1%	2.8%
Dublin City	12.2%	13.4%	17.4%
Dún L/Rathdown	4.7%	11.0%	3.5%
Fingal	5.7%	6.2%	4.9%
Galway City	1.6%	1.2%	1.8%
Galway County	3.7%	2.1%	1.9%
Kerry	3.5%	1.1%	2.9%
Kildare	4.4%	5.9%	4.2%
Kilkenny	1.9%	1.8%	1.8%
Laois	1.6%	2.1%	1.9%
Leitrim	0.8%	0.2%	0.6%
Limerick	4.0%	2.9%	3.4%
Longford	0.9%	0.3%	1.3%
Louth	2.6%	3.6%	3.3%
Mayo	3.0%	1.0%	1.4%
Meath	3.8%	5.2%	3.2%
Monaghan	1.2%	0.6%	1.1%
Offaly	1.5%	1.3%	1.4%
Roscommon	1.4%	0.6%	0.9%
Sligo	1.5%	0.5%	1.3%
South Dublin	5.3%	11.3%	7.0%
Tipperary	3.3%	1.4%	3.3%
Waterford	2.6%	2.2%	3.4%
Westmeath	1.8%	1.8%	1.4%
Wexford	3.3%	2.8%	3.3%
Wicklow	2.9%	4.6%	3.3%
All Local Authorities	**100%**	**100%**	**100.0%**
Number of Properties	**2,061,133**	**27,631**	**195,517**

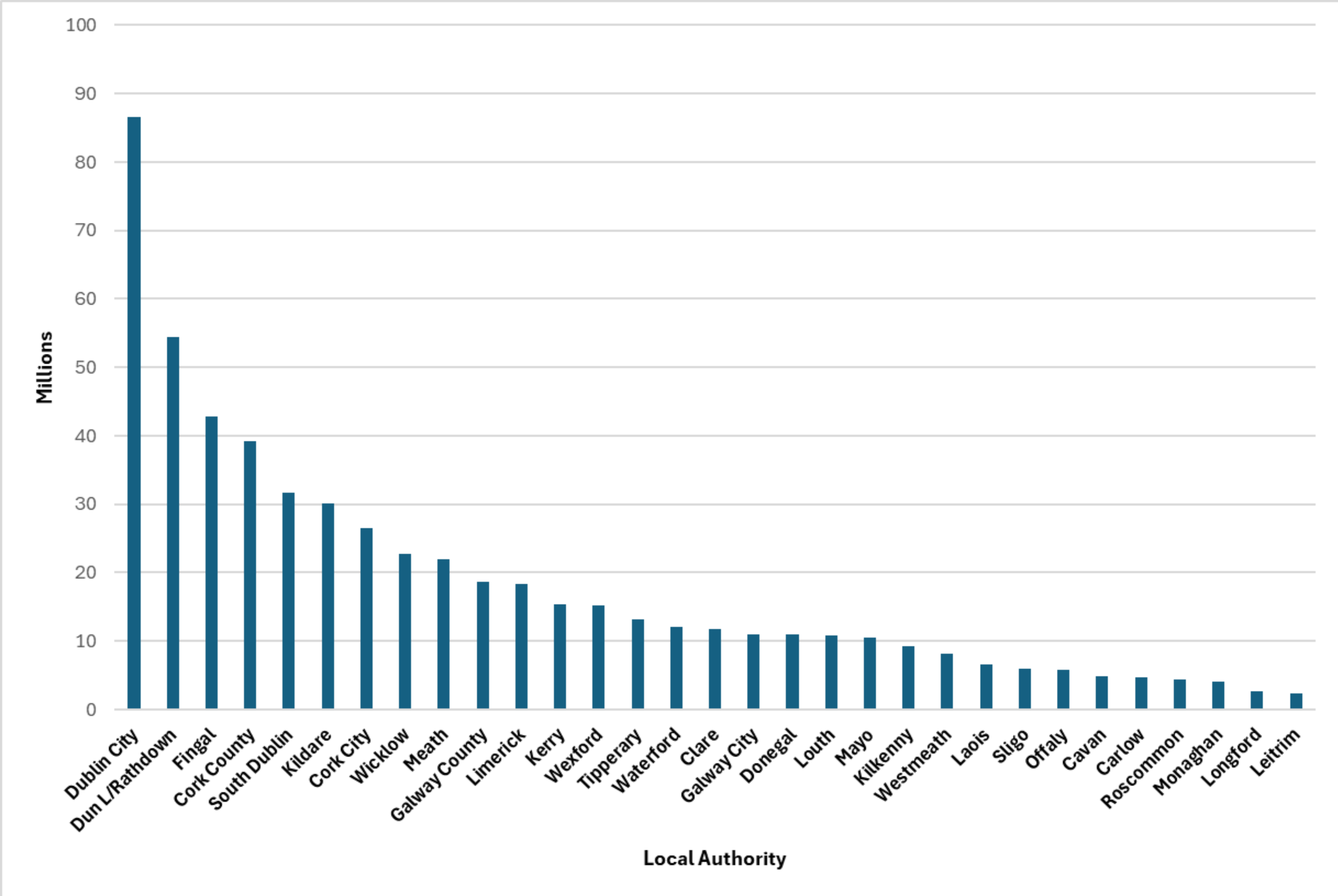
Liability to-date for LPT year 2025	All (€m)
Carlow	4
Cavan	5
Clare	12
Cork	66
Donegal	11
Dublin	216
Galway	29
Kerry	15
Kildare	30
Kilkenny	9
Laois	7
Leitrim	2
Limerick	18
Longford	3
Louth	11
Mayo	11
Meath	22
Monaghan	4
Offaly	6
Roscommon	5
Sligo	6
Tipperary	13
Waterford	12
Westmeath	8
Wexford	15
Wicklow	23
All Counties	**562**

Liability to-date for LPT year 2025[5]	All (€m)	Newly Liable for 2025 (€m)
Carlow	4	0.06
Cavan	5	0.04
Clare	12	0.12
Cork City	26	0.36
Cork County	39	0.65
Donegal	11	0.09
Dublin City	87	1.13
Dún L/Rathdown	54	1.15
Fingal	43	0.67
Galway City	11	0.10
Galway County	19	0.19
Kerry	15	0.09
Kildare	30	0.60
Kilkenny	9	0.17
Laois	7	0.16
Leitrim	2	0.01
Limerick	18	0.24
Longford	3	0.02
Louth	11	0.24
Mayo	11	0.08
Meath	22	0.41
Monaghan	4	0.04
Offaly	6	0.09
Roscommon	5	0.04
Sligo	6	0.04
South Dublin	32	0.89
Tipperary	13	0.09
Waterford	12	0.17
Westmeath	8	0.14
Wexford	15	0.23
Wicklow	23	0.60
All Local Authorities	**562**	**8.92**

[4] 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 2025.
[5] €562 million is the LPT liability, with €552 million (recorded in Table 1) collected to date.

Figure 1: Bar chart of liability for LPT year 2025 by Local Authority

Figure 1 outlines the distribution of the liability to date for LPT year 2025 broken down by Local Authority. Total liability for 2025 is €562 million. The average liability for a Local Authority is €18.13 million. Dublin City has the highest liability by a considerable margin amounting to €86.58 million. The Local Authority with the lowest liability across the country is Leitrim with €2.28 million.



LPT Table 3: Analysis of Properties and Returns

Payment Method	All	Newly Liable for 2025
Annual or Monthly Direct Debit	44.6%	60.4%
Credit or Debit Card	29.8%	32.9%
Deduction at Source	14.5%	6.0%
Service Provider	9.5%	0.7%
Cheque or Cash	1.5%	0.1%
All Payment Methods	**100.0%**	**100.0%**
Number of Properties	**2,061,133**	**27,631**

Property Ownership [6]	Number of Owners	Percentage
1	1,306,880	88.07%
2	125,234	8.44%
3	27,434	1.85%
4	9,918	0.67%
5-9	10,849	0.73%
10-19	2,323	0.16%
20-49	869	0.06%
50-99	210	0.01%
100 or greater	249	0.02%
All Ownership	**1,483,966**	**100.0%**

Exemptions Claimed to date	All	Newly Liable for 2025
Charitable recreational activities	0.6%	
Charity/Public Body owned for special needs	73.2%	*
Defective concrete blocks grant scheme	3.0%	
Fully subject to commercial rates	3.7%	
Long term illness	8.7%	*
Pyrite damaged	3.4%	
Registered nursing home	0.6%	
Residence of a severely incapacitated individual	6.7%	*
North-South implementation bodies	0.1%	
All Exemptions Claimed	**100%**	**100%**
Number of Properties	**39,052**	**478**

Deferrals	All	€m	Newly Liable for 2025	€m
Deceased liable person	5.4%	0.2	0.0%	0.0000
Financial hardship	0.2%	0.0	0.0%	0.0000
Gross income**	85.9%	2.2	80.0%	0.0124
Insolvent liable person	2.8%	0.1	0.0%	0.0000
Mortgage**	5.8%	0.2	20.0%	0.0025
All Deferrals Claimed	**100.0%**	**2.6**	**100.0%**	**0.0149**
Number of Properties	**10,594**		**35**	

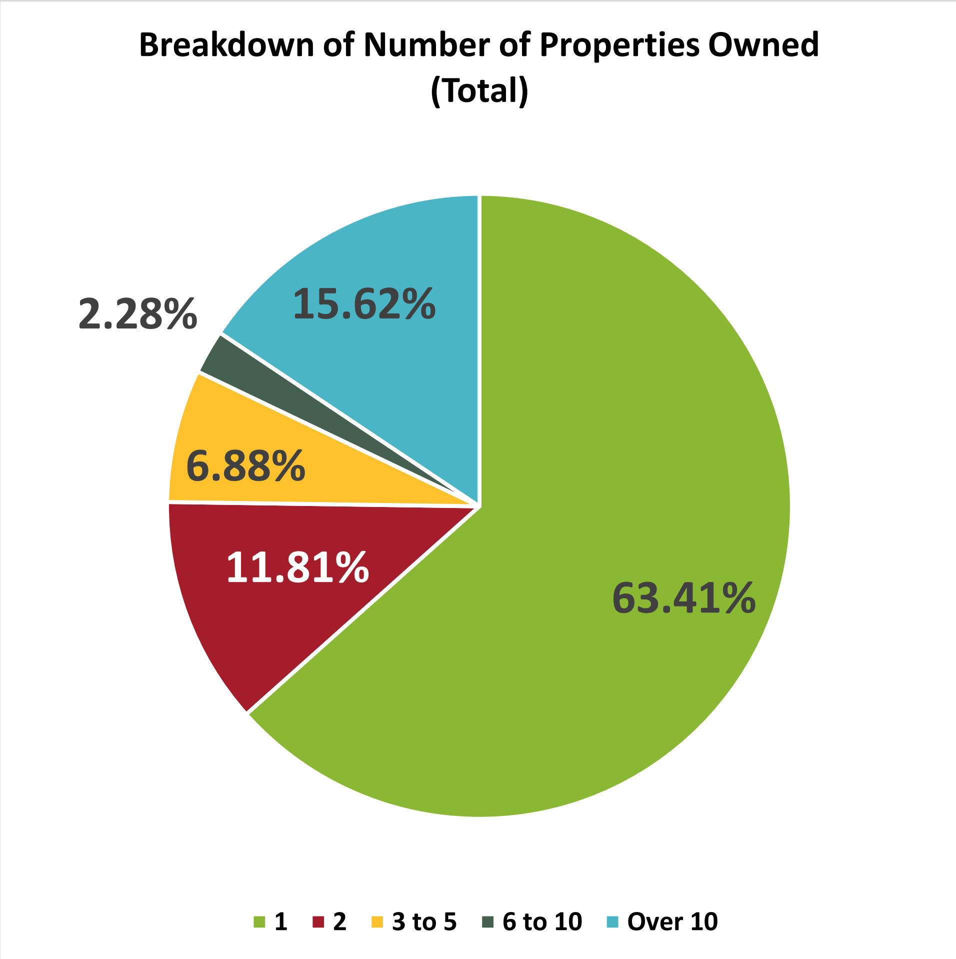
Deferrals exclude cases where the liability balance has been paid in full.

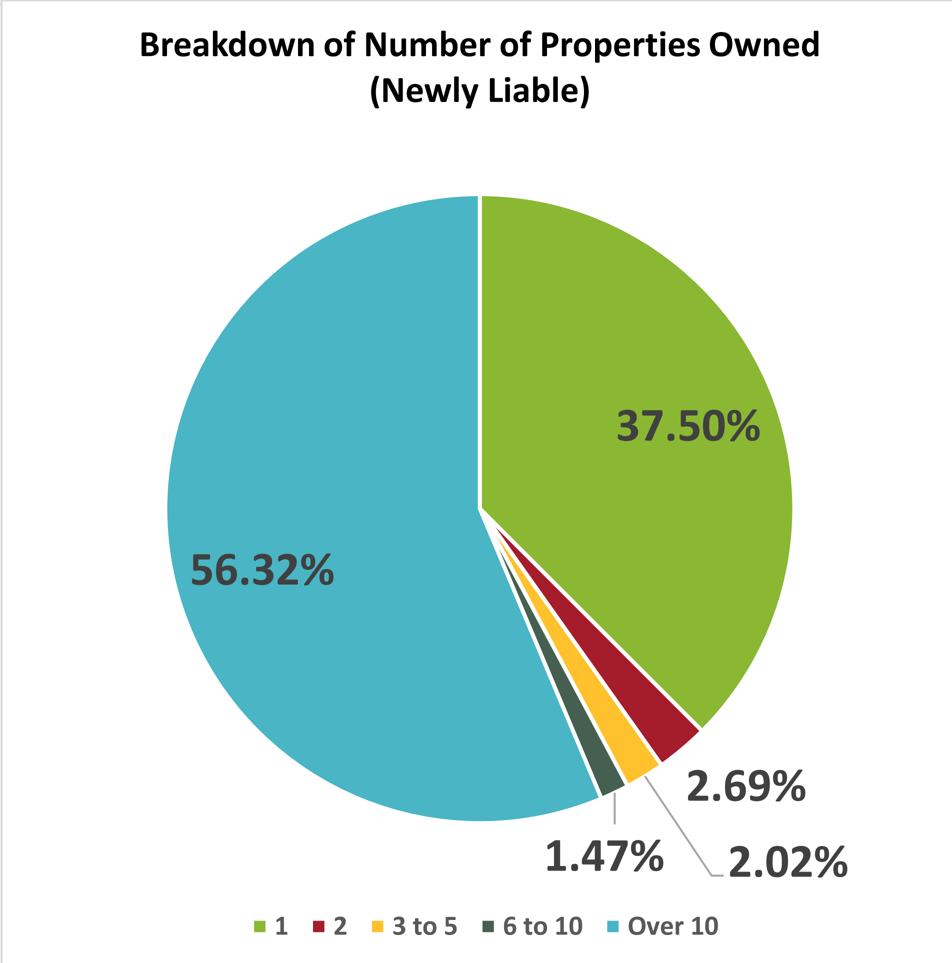
**Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.*
***Includes partial and full deferrals.*
Deferral and exemption categories are explained on the Revenue website.

[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 1/11/2024 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 63.41% of properties are owned by a single property owner and 15.62% of properties have owners with over 10 properties. The trend changes with newly liable properties for 2025. 56.32% of newly liable properties are owned by owners with over 10 properties and 37.50% are owned by a single property owner.





LPT Table 4: Analysis of Valuation Bands for LPT year 2025

The tables below provide an analysis of properties that are liable in 2025 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.

Valuation Band	All Properties	LA/ AHB Owned[7]	All Other Owners[8]	Newly Liable
1: €1-€240,000	38.9%	100%	33.2%	22.0%
2: €240,001-€315,000	19.5%	0.0%	21.3%	6.5%
3: €315,001-€420,000	18.6%	0.0%	20.2%	26.1%
4: €420,001-€525,000	9.8%	0.0%	10.8%	22.5%
5: 525,001-€630,000	5.2%	0.0%	5.7%	13.4%
6: €630,001 -€735,000	2.6%	0.0%	2.8%	3.6%
7: €735,001-€840,000	1.7%	0.0%	1.9%	2.1%
8: €840,001-€945,000	1.0%	0.0%	1.2%	1.5%
9: €945,001-€1050,000	0.8%	0.0%	0.9%	0.6%
10: €1,050,001-€1,155,000	0.5%	0.0%	0.5%	0.3%
11: €1,155,001-€1,260,000	0.3%	0.0%	0.4%	0.4%
12: €1,260,001-€1,1365,000	0.2%	0.0%	0.2%	0.2%
13: €1,135,001-€1,470,000	0.2%	0.0%	0.2%	0.2%
14: €1,470,001-€1,575,000	0.1%	0.0%	0.1%	0.1%
15: €1,575,001-€1,680,000	0.1%	0.0%	0.1%	0.1%
16: €1,680,001-€1,785,000	0.1%	0.0%	0.1%	0.1%
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%	0.5%
All Bands	**100%**	**100%**	**100%**	**100%**
Number of Properties	**2,061,133**	**195,517**	**1,865,616**	**27,631**

[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 AHBs.

LPT Table 5: Expanded Distribution of Valuations for 2025

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	54.0%	26.5%	14.0%	3.6%	1.1%	0.3%	0.2%	0.1%	0.2%											
Cavan	75.1%	14.8%	7.6%	1.8%	0.4%	0.1%	0.1%	0.1%												
Clare	51.0%	26.4%	15.0%	4.7%	1.7%	0.6%	0.2%	0.1%	0.1%	0.2%										
Cork City	33.4%	20.4%	23.9%	11.8%	4.9%	1.9%	1.3%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Cork County	36.3%	22.6%	24.4%	9.4%	3.9%	1.3%	0.8%	0.4%	0.3%	0.1%	0.1%	0.3%								
Donegal	79.8%	11.8%	5.8%	1.7%	0.5%	0.2%	0.1%	0.2%												
Dublin City	22.9%	14.1%	21.2%	16.2%	9.2%	4.2%	3.1%	2.0%	1.7%	1.3%	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.8%
Dún L/Rathdown	7.8%	2.5%	10.2%	15.0%	15.4%	12.8%	9.8%	7.3%	6.4%	3.5%	2.3%	1.4%	1.2%	0.8%	0.6%	0.3%	0.5%	0.3%	0.4%	1.4%
Fingal	13.1%	15.9%	25.1%	18.2%	10.9%	5.8%	3.4%	2.3%	1.7%	1.0%	0.6%	0.4%	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.3%
Galway City	27.9%	23.2%	26.5%	10.8%	5.2%	2.6%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Galway County	42.7%	28.1%	18.2%	6.2%	2.6%	1.0%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.4%	26.5%	16.2%	4.6%	1.9%	0.5%	0.4%	0.2%	0.1%	0.1%	0.2%									
Kildare	22.3%	17.3%	28.9%	17.6%	7.8%	2.6%	1.4%	0.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	42.7%	28.7%	17.7%	6.1%	2.2%	1.0%	0.6%	0.4%	0.2%	0.1%	0.0%	0.2%								
Laois	53.9%	28.0%	13.0%	3.4%	1.0%	0.4%	0.1%	0.1%	0.1%											
Leitrim	83.1%	11.4%	4.3%	0.8%	0.3%	0.1%														
Limerick	49.1%	25.2%	16.2%	5.4%	2.2%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.1%								
Longford	76.8%	17.3%	4.3%	1.0%	0.3%	0.2%														
Louth	46.7%	24.0%	18.6%	6.7%	2.4%	0.7%	0.4%	0.2%	0.1%	0.2%										
Mayo	64.7%	21.3%	9.8%	2.5%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%										
Meath	23.8%	22.4%	29.3%	13.4%	6.4%	2.1%	1.1%	0.5%	0.4%	0.2%	0.1%	0.1%	0.2%							
Monaghan	70.4%	16.7%	9.9%	2.2%	0.5%	0.1%	0.1%	0.1%	0.1%											
Offaly	55.2%	27.2%	12.6%	3.2%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Roscommon	71.6%	19.2%	6.7%	1.5%	0.5%	0.2%	0.1%	0.1%												
Sligo	68.4%	13.6%	11.0%	4.5%	1.4%	0.6%	0.2%	0.2%	0.1%	0.1%										
South Dublin	18.0%	14.4%	26.4%	18.7%	9.8%	5.9%	3.5%	1.4%	0.8%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%					
Tipperary	57.6%	24.6%	12.3%	3.5%	1.2%	0.4%	0.2%	0.1%	0.1%	0.1%										
Waterford	51.7%	23.1%	15.3%	5.3%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	48.2%	28.6%	15.3%	5.1%	1.6%	0.5%	0.3%	0.1%	0.1%	0.1%										
Wexford	48.1%	27.1%	17.0%	4.8%	1.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%									
Wicklow	21.4%	13.9%	22.2%	17.3%	10.5%	5.7%	3.3%	1.7%	1.2%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.4%				
All	**38.9%**	**19.5%**	**18.6%**	**9.8%**	**5.2%**	**2.6%**	**1.7%**	**1.0%**	**0.8%**	**0.5%**	**0.3%**	**0.2%**	**0.2%**	**0.1%**	**0.1%**	**0.1%**	**0.1%**	**0.0%**	**0.1%**	**0.2%**

Vacant Homes Tax (VHT): 1st and 2nd 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 2024 or 2025 for the first and second chargeable periods respectively. In addition, several exemptions to VHT can be claimed as part of the VHT return.

The first chargeable period for VHT was 1 November 2022 to 31 October 2023. The second chargeable period for VHT was 1 November 2023 to 31 October 2024. A return must be filed within 7 days of the end of the relevant chargeable period. For the first chargeable period, VHT was set at a rate equal to three times the property's standard LPT rate, that is, the LPT rate for the relevant band before any Local Authority Adjustment factor. For the second chargeable period, VHT was set at a rate equal to five times the property's standard LPT rate.

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 first and second chargeable periods. VHT returns are open to amendment by the filer and as such the underlying numbers may fluctuate. This information is provisional and may be revised.

VHT Table 1: Summary Statistics

As of 23/06/2026	Chargeable Period 1: Oct 22 – Nov 23	Chargeable Period 2: Oct 23 – Nov 24
Total properties declared as vacant	6,775	3,457
Of which: liable for Vacant Homes Tax	3,960	2,357
exempt from Vacant Homes Tax	2,815	1,082
Total liability to Vacant Homes Tax	€2m	€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. 2,434 RZLT returns have been filed for the 2025 period. Of these filed returns, 173 have claimed an exemption and a further 690 have requested a deferral.

The tables on the following pages provide breakdowns of RZLT Returns for the 2025 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	53	63	0.5	0.3	0.0
Clare	61	115	0.6	0.4	0.2
Cork City	114	209	6.8	2	0.0
Cork County	153	412	6.5	3.7	0.6
Donegal	87	144	17.6	4.6	1.1
Dublin City	64	101	0.7	0.5	0.3
Dun Laoghaire Rathdown	214	367	26.6	14.4	3.9
Fingal	163	427	21	8.3	0.1
Galway City	65	92	2.7	1.6	0.6
Galway County	60	103	1.6	1	0.3
Kerry	88	145	1.8	1.6	0.7
Kildare	92	192	5.1	2.1	0.4
Kilkenny	61	72	1.1	0.6	0.2
Laois	55	83	1.2	0.4	0.2
Leitrim	<10	-	-	-	0.0
Limerick	214	199	3.7	2.2	0.5
Longford	12	11	0.1	0.1	0.0
Louth	102	137	2.5	0.5	0.0
Mayo	56	89	0.6	0.5	0.3
Meath	130	192	5.9	2.4	0.6
Monaghan	44	46	0.3	0.2	0.1
Offaly	39	54	0.8	0.3	0.1
Roscommon	<10	-	-	-	0.0
Sligo	43	30	0.3	0.3	0.2
South Dublin	79	164	9.5	4.3	0.8
Tipperary	75	145	1	0.7	0.2
Waterford	90	165	2.3	1.5	0.2
Westmeath	84	178	3.3	1.4	0.2
Wexford	11	27	0.3	0.3	0.2
Wicklow	107	163	4.8	2.5	1.1
All**	***2,434***	***4,139***	***129.2***	***58.8***	***13.1***

This table contains information from RZLT returns filed for the 2025 period.

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

<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	61	503
Planning Permission Granted	8	129
Submission against inclusion on a map	4	33
Appeal by unconnected party against planning	1	18
Application to regularise development*	-	-
Rezoning process commenced*	-	-
Deferral Totals	***74***	***690***[9]

This table contains information from RZLT returns filed for the 2025 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 Judicial review	123	22
Exemption Due to Zoning Change	79	133
Exemption for period of relevant Contract	47	18
Exemption Totals	**249**	**173**

This table contains information from RZLT returns filed for the 2025 period.

[9] There are approximately 81 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.