

Local Property Tax (LPT) Statistics

Preliminary
2nd July 2015

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information. Work on refining the LPT Register is ongoing and consequently the data included are not final data and a certain amount of estimation has been required.

Updates to the statistics below will be provided in due course.



LPT Exchequer Receipts (including payments of Household Charge)

LPT Exchequer receipts in 2015 (at end June) are €305m, in addition €39m in receipts for 2015 LPT were collected in late 2014. Receipts in 2015 include €6m in Household Charge.

2013 LPT

The overall LPT 2013 compliance rate is estimated to be 97%.*

This is based on 1.68m properties returned, a further 0.01m properties where exemptions or deferrals are in effect, 0.12m Local Authority owned properties, 0.01m properties not returned but where payments have been received and 0.03m properties for which mandatory deduction at source was applied.

2014 LPT

The overall LPT 2014 compliance rate is estimated to be 97%.*

This is based on payment instructions rolled over from 2013 for 0.3m properties (phased payments and deferrals/exemptions), new instructions received for 1.37m properties for 2014, 0.05m properties for which mandatory deduction at source was applied and 0.12m Local Authority owned properties.

2015 LPT

The LPT 2015 compliance rate is estimated to be 96% currently.*

This is based on payment instructions rolled over from 2014 for 0.55m properties (phased payments and deferrals/exemptions), new instructions received to date for 1.07m properties for 2015, 0.06m properties for which mandatory deduction at source is applied, 0.04 work items, 0.01m properties where the owner has requested a new property ID and PIN in the last week and 0.12m Local Authority owned properties that are returned to date.

Household Charge Payments made to Revenue

Revenue took over responsibility for Household Charge (HHC) collection from July 2013. Since then, around €45m of HHC arrears has been paid to Revenue (€2m in 2013, €37m in 2014 and €6m to date in 2015). Approximately 329,000 additional properties are now HHC compliant since 1 July 2013, including about 64,000 mandatory deduction at source cases and 7,000 deferrals. In total, around 170,000 items of correspondence and 150,000 telephone contacts relating to HHC have been handled by Revenue.

LPT Compliance – Initial Phase Statistics

212,000 compliance letters issued for LPT 2013 and 148,000 issued for LPT 2014. In 2015 259,000 compliance letters have been issued covering all LPT and HHC liabilities for years 2012 to 2015 inclusive. Of these 193,800 included outstanding liabilities for 2015.

Approximately 31,000 mandatory deductions from wages/pensions are or were in operation for 2013 LPT, about 50,500 for 2014 LPT and 62,900 for LPT 2015. These figures can fluctuate as property owners regularise their affairs.

Compliance activity includes around 29,000 tax clearance requests refused and approximately 20,200 self-employed income tax and 140 corporation tax surcharges applied (some of these were later waived). In addition, there have been around 1,000 referrals to the Sheriff in respect of LPT and over 8,200 valuations have been increased arising from a combination of self-correction and Revenue challenges.

* The compliance rates are calculated on an expected Register of 1.95m properties. Due to rounding, the compliance rates may not match when estimated from total figures above. The expected Register numbers are extrapolated from Central Statistics Office Census 2011 information. Work is ongoing to validate the Register.

LPT 2015 – Local Adjustment Factor

Fourteen Local Authorities availed of the opportunity to vary the rate of LPT, covering 1.1m properties, and advised Revenue of their decision by 30 September 2014. Revenue has made the necessary changes automatically for LPT 2015. The estimated impact of the variations on LPT yield is a reduction of €45m approximately.

The table below shows a range of LPT payment amounts for 2015 after the application of the Local Adjustment Factors for LPT 2015.

“No Change” implies that current LPT rates will continue to apply: 0.18% on valuation bands up to €1m, 0.25% on the value over €1m.

Band	Property Value Range	Standard Rate (€)	-1.5% (€)	-3% (€)	-7.5% (€)	-10% (€)	-15% (€)
1	€0-100k	90	88	87	83	81	76
2	€100-150k	225	221	218	208	202	191
3	€150-200k	315	310	305	291	283	267
4	€200-250k	405	398	392	374	364	344
5	€250-300k	495	487	480	457	445	420
6	€300-350k	585	576	567	541	526	497
7	€350-400k	675	664	654	624	607	573
8	€400-450k	765	753	742	707	688	650
10	€500-550k	945	930	916	874	850	803
12	€600-650k	1,125	1,108	1,091	1,040	1,012	956
14	€700-750k	1,305	1,285	1,265	1,207	1,174	1,109
16	€800-850k	1,485	1,462	1,440	1,373	1,336	1,262
18	€900-950k	1,665	1,640	1,615	1,540	1,498	1,415
€1m	€1m+	1,800	1,773	1,746	1,665	1,620	1,530
€1.5m	€1m+	3,050	3,004	2,958	2,821	2,745	2,592
<i>17 Councils</i>		<i>Louth</i>	<i>Limerick Longford Mayo Westmeath</i>	<i>Kildare</i>	<i>Cork City Cork Co</i>	<i>Clare Dublin City DLR Fingal South Dublin Wicklow</i>	

(please note that rounding may affect figures displayed)

Local Authority Analysis – Collection and Compliance to Date

This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

Local Authority	Properties Returned *			Compliance Rate **			LPT Collected ***		
	2013 (000s)	2014 (000s)	2015 (000s)	2013 (%)	2014 (%)	2015 (%)	2013 (€ million)	2014 (€ million)	2015 (€ million)
Carlow	22.3	22.4	22.3	98.1	98.5	98.1	2.2	4.2	3.0
Cavan	29.7	29.9	29.3	97.3	98.0	95.9	2.4	4.7	3.5
Clare	51.4	51.8	51.4	97.7	98.4	97.7	5.5	10.9	6.7
Cork City	51.6	51.7	51.5	95.2	95.4	95.1	6.0	11.9	7.5
Cork Co	163.4	164.0	163.3	97.9	98.2	97.8	22.1	44.0	28.1
Donegal	71.0	70.6	69.2	92.7	92.2	90.4	5.9	11.7	8.7
Dublin City	231.1	230.1	228.3	95.2	94.8	94.1	43.5	85.8	50.8
DLR	81.1	81.0	81.1	97.1	97.0	97.2	28.3	56.1	31.3
Fingal	100.1	101.1	101.0	98.7	99.7	99.6	20.8	41.0	21.8
Galway City	31.2	31.3	31.2	96.9	97.3	96.7	4.4	8.8	6.3
Galway Co	70.3	70.6	70.0	97.6	98.0	97.2	8.0	15.7	11.1
Kerry	67.6	67.7	67.1	96.0	96.1	95.3	7.7	15.2	11.4
Kildare	76.0	76.8	76.5	97.0	98.0	97.7	11.7	23.2	13.9
Kilkenny	35.7	36.1	35.8	96.8	97.7	97.0	4.0	8.0	5.6
Laois	29.6	30.0	29.8	98.9	99.0	99.5	2.7	5.2	3.6
Leitrim	15.6	15.6	15.5	94.5	94.4	93.6	1.2	2.3	1.8
Limerick City & Co	76.8	77.2	76.3	96.5	97.0	95.9	8.5	16.9	11.4
Longford	17.0	16.9	16.7	97.9	97.4	96.0	1.2	2.3	1.8
Louth	48.1	48.2	47.7	95.9	96.1	95.2	5.2	10.1	6.8
Mayo	58.3	58.1	57.8	96.1	95.7	95.2	5.7	11.3	8.2
Meath	65.8	66.7	66.1	96.6	97.9	97.0	9.5	18.6	11.8
Monaghan	22.5	22.6	22.4	96.6	97.2	96.4	2.1	4.1	3.1
Offaly	27.9	28.2	27.9	96.6	97.5	96.5	2.7	5.3	3.7
Roscommon	27.2	27.3	27.0	97.2	97.6	96.8	2.2	4.3	3.2
Sligo	30.1	29.9	29.7	96.7	96.3	95.4	2.9	5.7	4.1
South Dublin	101.0	95.8	95.3	99.0	99.3	98.7	17.1	33.7	18.1
Tipperary	64.8	64.8	64.0	99.0	98.9	97.8	6.4	12.7	9.3
Waterford City & Co	49.1	49.4	48.9	96.0	96.5	95.6	5.1	10.0	7.0
Westmeath	34.4	34.7	34.5	96.5	97.3	96.6	3.5	6.9	4.6
Wexford	63.5	63.3	62.8	98.4	98.1	97.4	6.6	13.0	9.2
Wicklow	51.9	52.3	52.0	97.9	98.5	98.0	9.2	18.3	10.3
	1,866	1,866	1,853	97	97	96	264	522	328

(please note that rounding may affect figures displayed)

* For 2013, includes properties returned (1.68m), a further group of properties where exemptions or deferrals are in effect (0.01m), Local Authority owned properties (0.12m), properties not returned but where payments have been received (0.01m) and properties where mandatory deduction at source (0.03m) has been applied.

For 2014, includes rollover instructions (0.3m), new instructions (1.37m), Local Authority owned properties (0.12m) and properties where mandatory deduction at source (0.05m) has been applied.

For 2015, includes rollover instructions (0.55m), new instructions (1.07m), Local Authority owned properties returned to date (0.12m), properties where the owner has requested a new property ID and PIN in the last week (0.001m), work items (0.04m) and properties where mandatory deduction at source (0.06m) is applied.

** The compliance rate compares the number of properties returned against the expected Register of 1.95m extrapolated from CSO Census information. Work is ongoing validate the Revenue register size.

*** LPT collected for 2013 includes around €240m received during 2013, €21m in 2014, and €3m in 2015. This includes amounts paid by Local Authorities in respect of properties they own, payments collected through mandatory deduction at source and payments of around €2m in Household Charge receiving during 2013.

LPT collected for 2014 includes around €76m received during 2013, €433m in 2014 and €13m in 2015. This includes amounts paid by Local Authorities in respect of properties they own, payments collected through mandatory deduction at source and payments of around €37m in Household Charge received during 2014.

LPT collected for 2015 at end March 2015 includes €39m in prepayments received in 2014 and €6m in Household Charge received during 2015.

Local Authority Analysis – Mandatory Deduction at Source

Mandatory deduction at source for LPT has been applied for approximately 31,000 properties for 2013 LPT, 50,500 properties for 2014 LPT and 62,900 for 2015 LPT. In addition, mandatory deduction has applied to 64,000 properties for Household Charge. The table below shows the distribution of these properties by Local Authority in each year.

These figures can fluctuate as property owners regularise their affairs.

Analysis is preliminary and there is an element of estimation in particular with regard to the distribution of numbers by Local Authority.

Local Authority	Mandatory Deduction At Source Properties			
	LPT 2013 (%)	LPT 2014 (%)	LPT 2015 (%)	Household Charge (%)
Carlow	1.3	1.4	1.5	1.3
Cavan	1.5	1.8	1.9	1.3
Clare	2.2	2.6	2.7	2.5
Cork City	3.2	2.1	2.3	2.9
Cork Co	7.9	8.2	8.7	9.6
Donegal	3.1	3.2	3.7	3.2
Dublin City	13.7	10.4	9.9	11.1
DLR	2.5	2.6	2.2	2.1
Fingal	6.7	6.9	5.8	7.3
Galway City	1.3	1.3	1.4	1.3
Galway Co	2.7	3.7	4.0	3.2
Kerry	1.9	2.4	2.8	2.4
Kildare	4.7	5.1	4.5	5.0
Kilkenny	2.0	2.1	2.2	1.9
Laois	2.1	2.5	2.5	2.2
Leitrim	0.5	0.6	0.8	0.7
Limerick City & Co	4.4	4.2	4.4	4.5
Longford	0.8	0.9	1.0	0.7
Louth	4.2	3.6	3.6	3.5
Mayo	1.9	2.1	2.7	2.0
Meath	5.1	5.2	4.7	5.0
Monaghan	1.1	1.2	1.3	0.9
Offaly	1.6	1.9	2.0	1.8
Roscommon	1.0	1.2	1.4	1.1
Sligo	1.3	1.2	1.4	1.4
South Dublin	6.8	6.3	5.5	6.6
Tipperary	3.0	3.6	3.6	3.1
Waterford City & Co	3.0	2.9	3.0	3.4
Westmeath	2.1	2.3	2.4	2.2
Wexford	3.4	3.5	3.6	3.3
Wicklow	2.9	2.9	2.5	2.6
	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>

(please note that rounding may affect figures displayed)

Local Authority Analysis – Exempt, Declared and Deferred

The information below on exemptions, deferrals and declared amounts is on the same basis as that provided to Department of the Environment, Community & Local Government for use by Local Authorities in their Local Adjustment Factor decision for 2015 LPT. Analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority. Updated figures for 2015 LPT will not be available until later in the year.

Local Authority	2014	2014		
	LPT Exempt (€ million) *	LPT Declared (€ million) **	LPT Deferred (€ million)	Net Position (€ million)
Carlow	0.1	4.0	0.1	3.9
Cavan	0.1	4.5	0.1	4.4
Clare	0.2	10.2	0.1	10.0
Cork City	0.3	11.2	0.2	11.0
Cork Co	1.1	41.0	0.5	40.5
Donegal	0.2	10.9	0.1	10.8
Dublin City	2.3	81.2	1.6	79.6
DLR	1.3	52.5	0.7	51.7
Fingal	0.8	38.7	0.6	38.1
Galway City	0.1	8.2	0.1	8.1
Galway Co	0.3	14.7	0.2	14.5
Kerry	0.3	14.2	0.1	14.1
Kildare	0.5	21.8	0.3	21.5
Kilkenny	0.2	7.5	0.1	7.4
Laois	0.1	4.9	0.1	4.9
Leitrim	0.1	2.1	0.0	2.1
Limerick City & Co	0.4	15.9	0.2	15.6
Longford	0.1	2.1	0.0	2.1
Louth	0.2	9.6	0.2	9.4
Mayo	0.2	10.5	0.1	10.4
Meath	0.4	17.7	0.3	17.4
Monaghan	0.1	3.8	0.1	3.8
Offaly	0.3	5.0	0.1	4.9
Roscommon	0.1	4.0	0.1	4.0
Sligo	0.1	5.3	0.1	5.2
South Dublin	0.2	32.1	0.6	31.4
Tipperary	0.6	11.9	0.2	11.8
Waterford City & Co	0.2	9.4	0.1	9.3
Westmeath	0.1	6.5	0.1	6.4
Wexford	0.3	12.3	0.2	12.1
Wicklow	0.4	17.3	0.3	17.0
	12	491	8	483

(please note that rounding may affect figures displayed)

* The exemption amounts are based on claims made in returns and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as, where an exemption was claimed, the property owner was not always required to value their property.

** The LPT Declared amount includes declared amounts from returns filed to date, deferred amounts and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source.

Payment Types

Payment Type	2013 LPT (%)	2014 LPT (%)	2015 LPT (%)*
Credit Card	12.3	6.7	5.9
Debit Card	31.6	17.2	16.0
Direct Debit	11.0	20.1	23.1
Single Debit Authority	18.8	24.7	22.3
Deduct at Source	6.7	11.1	13.0
Service Provider	7.2	7.9	4.0
Other Payment	12.4	12.2	15.7
	<i>100</i>	<i>100</i>	<i>100</i>

(please note that rounding may affect figures displayed)

* 2015 figures are preliminary estimates, based on 2014 rollover and new instructions received to date for 2015.

Claims for Deferral or Exemption

Based on currently available information, there are around 37,100, 41,789 and 42,282 claims for exemption from returned properties for 2013, 2014 and 2015 respectively.

Exemption Type (Self Assessment)	LPT 2013		LPT 2014		LPT 2015 *	
	Number (000s)	%	Number (000s)	%	Number (000s)	%
Charitable recreational activities	0.2	0.6	0.2	0.5	0.2	0.4
Charity/Public Body owned for special needs	7.7	20.7	6.5	15.5	4.5	10.7
Diplomatic properties	0.0	0.0	0.0	0.0	0.0	0.0
First Time Buyer purchase 1/1/2013-31/12/2013	3.3	8.9	7.9	18.8	9.9	23.4
Fully subject to Commercial rates	2.2	5.9	2.2	5.3	2.1	5.0
Long-term illness	5.4	14.5	5.6	13.4	5.6	13.3
Mobile homes	0.4	1.0	0.4	0.9	0.3	0.8
New & unused between 1/1/2013 - 31/10/2016	2.8	7.6	4.3	10.3	5.0	11.8
Nursing homes	0.6	1.5	0.6	1.3	0.5	1.2
Pyrite damaged	1.1	2.9	1.1	2.6	1.1	2.6
Residence of a severely incapacitated individual	1.8	4.9	1.8	4.3	1.8	4.3
Unfinished Housing Estates	4.4	11.8	4.4	10.4	4.3	10.2
Unsold by builder/developer	7.3	19.8	7.0	16.7	6.9	16.3
	<i>37</i>	<i>100</i>	<i>42</i>	<i>100</i>	<i>42</i>	<i>100</i>

(please note that rounding may affect figures displayed)

* 2015 figures are preliminary estimates, based on 2014 rollover and new instructions received to date for 2015.

Based on currently available information, there are around 26,000, 27,400 and 28,900 claims for deferral in 2013, 2014 and 2015 respectively. The majority are claimed through LPT returns but some deferrals (e.g., for Significant Financial Loss) need to be claimed on separate forms submitted to Revenue.

Claims for Deferral	LPT 2013		LPT 2014		LPT 2015 *	
	Number (000s)	%	Number (000s)	%	Number (000s)	%
Executor/Administrator of an Estate	1.0	3.7	1.1	3.9	1.1	3.6
Significant Financial Loss	0.2	0.9	0.3	1.1	0.3	1.0
Below Income Threshold	24.5	94.3	25.9	94.2	27.4	94.8
Insolvent Liable Person	0.3	1.0	0.2	0.8	0.2	0.6
	<i>26</i>	<i>100</i>	<i>27</i>	<i>100</i>	<i>29</i>	<i>100</i>

(please note that rounding may affect figures displayed)

* 2015 figures are preliminary estimates, based on 2014 rollover and new instructions received to date for 2015.

Valuation Bands – Based on Returns Filed

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.12m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect (0.01m) and properties where mandatory deduction at source has been applied (0.03m).

LPT Valuation Band		Properties (%)
1	€0-100,000	27.0
2	€100,001-150,000	27.9
3	€150,001-200,000	21.2
4	€200,001-250,000	10.1
5	€250,001-300,000	4.8
6	€300,001-350,000	2.8
7	€350,001-400,000	1.8
8	€400,001-450,000	1.2
9	€450,001-500,000	0.9
10	€500,001-550,000	0.6
11	€550,001-600,000	0.4
12	€600,001-650,000	0.3
13	€650,001-700,000	0.2
14	€700,001-750,000	0.2
15	€750,001-800,000	0.1
16	€800,001-850,000	0.1
17	€850,001-900,000	0.1
18	€900,001-950,000	0.1
19	€950,001-1,000,000	0.1
20	€1,000,000+	0.2
		<i>100</i>

(please note that rounding may affect figures displayed)

Valuation Bands – Changes Compared to the Revenue Estimate

Approximately 46% of property owners self-assessed the same LPT valuation band as the Revenue Estimate and 54% of property owners self-assessed a different LPT valuation band compared to the Revenue Estimate. 40% returned a lower valuation band than the Estimate: 29% reduced by 1 band, 8% by 2 bands and 3% by 3 or more bands. 15% returned a higher valuation band: 8% increased by 1 band, 3% by 2 bands and 3% by 3 or more bands.

The table below compares for each Local Authority the change in number of properties by LPT valuation band returned under self assessment against the Revenue Estimate. This analysis is preliminary, there is an element of estimation with regard to the distribution of properties by valuation band and by Local Authority. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013 and the majority of the 0.12m Local Authority owned properties.

Local Authority	3 or more bands lower (%)	2 bands lower (%)	1 band lower (%)	No Change (%)	1 Band Higher (%)	2 Bands Higher (%)	3 or more bands higher (%)
Carlow	0.3	8.3	27.3	49.7	9.1	3.1	2.2
Cavan	0.1	2.5	32.1	53.9	8.4	2.0	0.9
Clare	0.4	8.0	30.8	47.5	8.9	3.3	1.2
Cork City	1.6	7.2	26.3	48.9	8.1	3.5	4.3
Cork Co	2.4	11.7	26.4	41.8	8.4	4.8	4.5
Donegal	0.0	1.2	29.4	53.0	11.7	3.1	1.7
Dublin City	21.2	12.5	25.4	29.4	5.4	2.7	3.4
DLR	17.0	12.8	20.5	25.9	6.0	3.8	14.0
Fingal	8.4	11.9	31.1	36.9	5.1	2.5	4.0
Galway City	2.4	10.5	30.4	43.0	6.9	3.0	3.8
Galway Co	0.5	10.0	27.7	44.2	9.7	4.8	3.1
Kerry	0.7	14.4	28.6	39.7	9.4	4.6	2.6
Kildare	2.6	7.9	24.7	47.2	8.0	4.3	5.3
Kilkenny	0.7	11.2	29.2	43.7	8.2	3.9	3.1
Laois	0.0	2.8	30.4	53.3	8.9	2.9	1.8
Leitrim	0.0	1.4	37.6	51.0	7.8	1.5	0.7
Limerick City & Co	1.5	9.8	29.3	46.6	7.4	3.1	2.3
Longford	0.0	1.1	28.6	60.4	7.6	1.6	0.7
Louth	0.7	6.5	33.7	45.4	7.4	3.6	2.7
Mayo	0.2	5.6	31.8	48.6	9.3	2.8	1.7
Meath	1.4	7.4	26.7	46.0	8.8	4.7	4.9
Monaghan	0.0	3.6	27.5	55.7	9.2	2.6	1.5
Offaly	0.1	10.1	32.9	44.1	8.1	2.9	1.9
Roscommon	0.0	1.3	37.0	51.4	7.4	1.8	1.0
Sligo	0.2	9.0	31.8	45.3	8.2	3.2	2.2
South Dublin	6.0	11.7	34.6	39.1	4.2	1.9	2.4
Tipperary	0.4	9.9	29.4	46.3	8.5	3.4	2.1
Waterford City & Co	0.8	10.5	25.6	49.2	7.3	3.7	3.0
Westmeath	0.1	6.9	28.3	50.7	8.8	3.1	2.1
Wexford	0.2	8.7	31.2	43.7	9.5	4.2	2.5
Wicklow	3.5	8.4	20.6	42.3	9.8	6.0	9.4

(please note that rounding may affect figures displayed)

Valuation Bands – Self-Correction

Self-correction of valuations can be done through the LPT online application on the Revenue website by revising the original valuation band/valuation declared in the 2013 LPT Return at 1st May 2013.

Since returns were filed, there have been over 8,200 properties where the owner has opted to self-correct upwards their property valuation band or following Revenue challenges. Included in this figure are self-corrections made in the context of property sales, where the LPT position is fully regularised before the property conveyance is completed.

The table below shows the breakdown of all self-corrections by the number of bands by which the valuation was increased.

Number of Bands Increased	Properties (%)
1	49.4
2	28.9
3	11.6
4	5.2
5+	4.8
	<i>100</i>

(please note that rounding may affect figures displayed)

Multiple Property Owners

There are around 174,800 individuals and other entities that are designated liable persons for two or more properties (this covers 546,000 properties). Properties owned by Local Authorities and approved housing bodies are excluded from the analysis below.

Number of Properties Owned	Number of Persons (000s)	Persons (%)	Number of Properties (000s)	Properties (%)
2	118.4	67.6	236.7	42.3
3 to 5	45.1	25.8	157.5	28.1
6 to 10	8.1	4.6	59.0	10.5
11 to 20	2.3	1.3	31.7	5.7
21 to 50	0.9	0.5	26.2	4.7
51 to 100	0.2	0.1	14.0	2.5
101 to 200	0.1	0.0	10.1	1.8
201+	0.0	0.0	24.5	4.4
	<i>175</i>	<i>100</i>	<i>560</i>	<i>100</i>

(please note that rounding may affect figures displayed)