

Local Property Tax (LPT) Statistics

Position up to 30 September 2013

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

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

Overall Compliance Rate and Payment Levels

The overall LPT compliance rate is estimated to be 90%.

This is based on 1.59m properties returned, returns made in connection with 0.16m Local Authority or similar properties, and a total expected Register of 1.95m properties.

(The expected Register numbers (extrapolated from CSO Census 2011 data) was previously estimated at 1.96m but this has been reduced to 1.95m based on additional analysis since the last statistics Report in July 2013. Work is continuing to validate the final Register size.)

The Exchequer receipts for LPT at end September 2013 are €200m.

Local Authority Analysis based on Returns Filed to Date

| Local Authority | Compliance Rate (Approx.) | € Million LPT Declared * | € Million LPT Collected * |
|------------------------|----------------------------------|---------------------------------|----------------------------------|
| Carlow | 88% | 1.9 | 1.6 |
| Cavan | 88% | 2.2 | 1.9 |
| Clare | 90% | 5.0 | 4.3 |
| Cork City | 90% | 5.5 | 4.7 |
| Cork Co | 89% | 20.1 | 17.1 |
| Donegal | 84% | 5.2 | 4.7 |
| Dublin City | 87% | 39.9 | 32.4 |
| DLR | 92% | 26.1 | 21.0 |
| Fingal | 91% | 18.9 | 14.8 |
| Galway City | 89% | 4.0 | 3.5 |
| Galway Co | 89% | 7.1 | 6.3 |
| Kerry | 89% | 7.0 | 6.2 |
| Kildare | 90% | 10.7 | 8.6 |
| Kilkenny | 91% | 3.7 | 3.2 |
| Laois | 89% | 2.5 | 2.0 |
| Leitrim | 89% | 1.0 | 0.9 |
| Limerick City | 88% | 2.2 | 1.8 |
| Limerick Co | 90% | 5.7 | 4.8 |
| Longford | 88% | 1.0 | 0.9 |
| Louth | 84% | 4.7 | 3.8 |
| Mayo | 89% | 5.1 | 4.6 |
| Meath | 89% | 8.6 | 6.9 |
| Monaghan | 90% | 1.9 | 1.7 |
| North Tipperary | 91% | 2.7 | 2.3 |
| Offaly | 89% | 2.4 | 2.1 |
| Roscommon | 90% | 2.0 | 1.8 |
| Sligo | 88% | 2.6 | 2.3 |
| South Dublin | 90% | 15.8 | 12.4 |
| South Tipperary | 91% | 3.2 | 2.8 |
| Waterford City | 89% | 1.6 | 1.3 |
| Waterford Co | 89% | 3.0 | 2.5 |
| Westmeath | 90% | 3.2 | 2.7 |
| Wexford | 90% | 6.0 | 5.1 |
| Wicklow | 91% | 8.4 | 6.8 |
| | 90% | 241.0 | 200.0 |

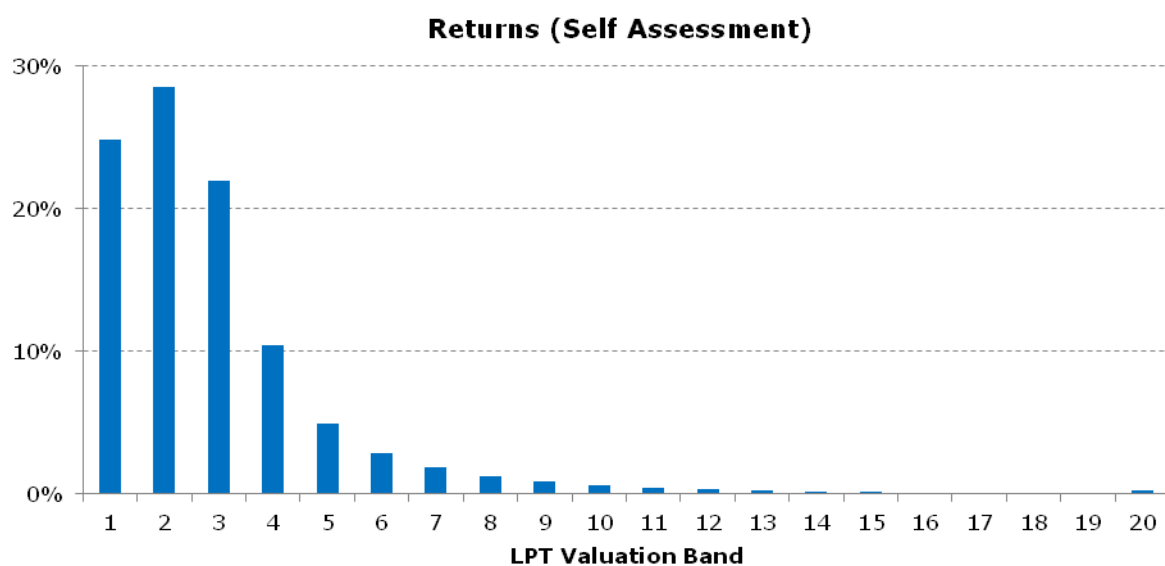
* Note: 1. This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of declared amounts and payments by Local Authority.

Note: 2. The LPT Declared amount includes declared amounts from returns filed to date, deferred amounts of LPT from filed returns and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source.

Valuations Bands based on Returns Filed to Date

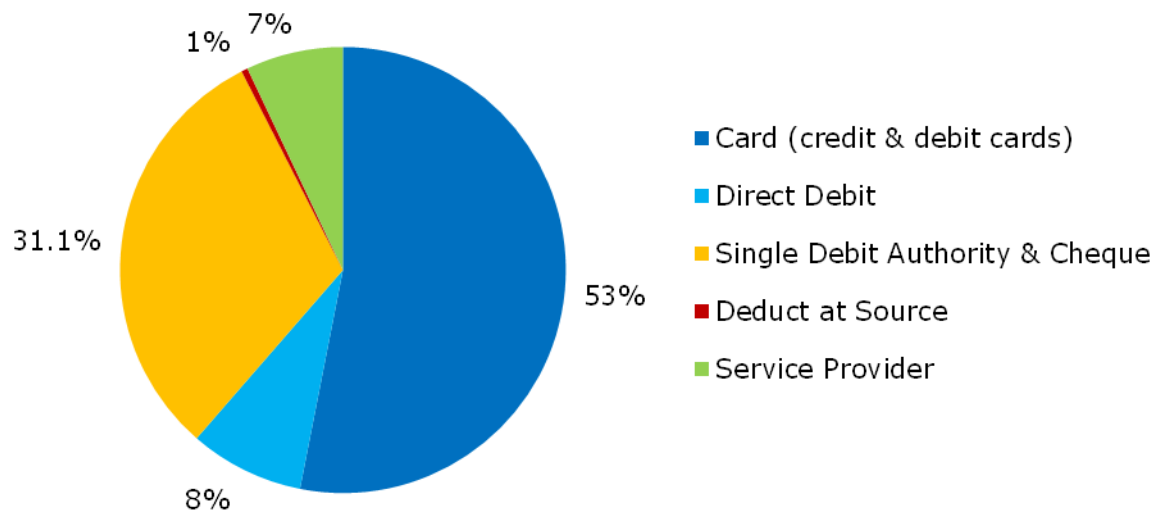
| LPT Valuation Band | | % of Properties * |
|--------------------|-------------------|-------------------|
| 1 | 0-100,000 | 24.9% |
| 2 | 100,001-150,000 | 28.6% |
| 3 | 150,001-200,000 | 21.9% |
| 4 | 200,001-250,000 | 10.4% |
| 5 | 250,001-300,000 | 4.9% |
| 6 | 300,001-350,000 | 2.9% |
| 7 | 350,001-400,000 | 1.8% |
| 8 | 400,001-450,000 | 1.3% |
| 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% |
| | | 100% |

* Note: This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of properties by Valuation Band.



Payment Options based on Amounts Collected to Date

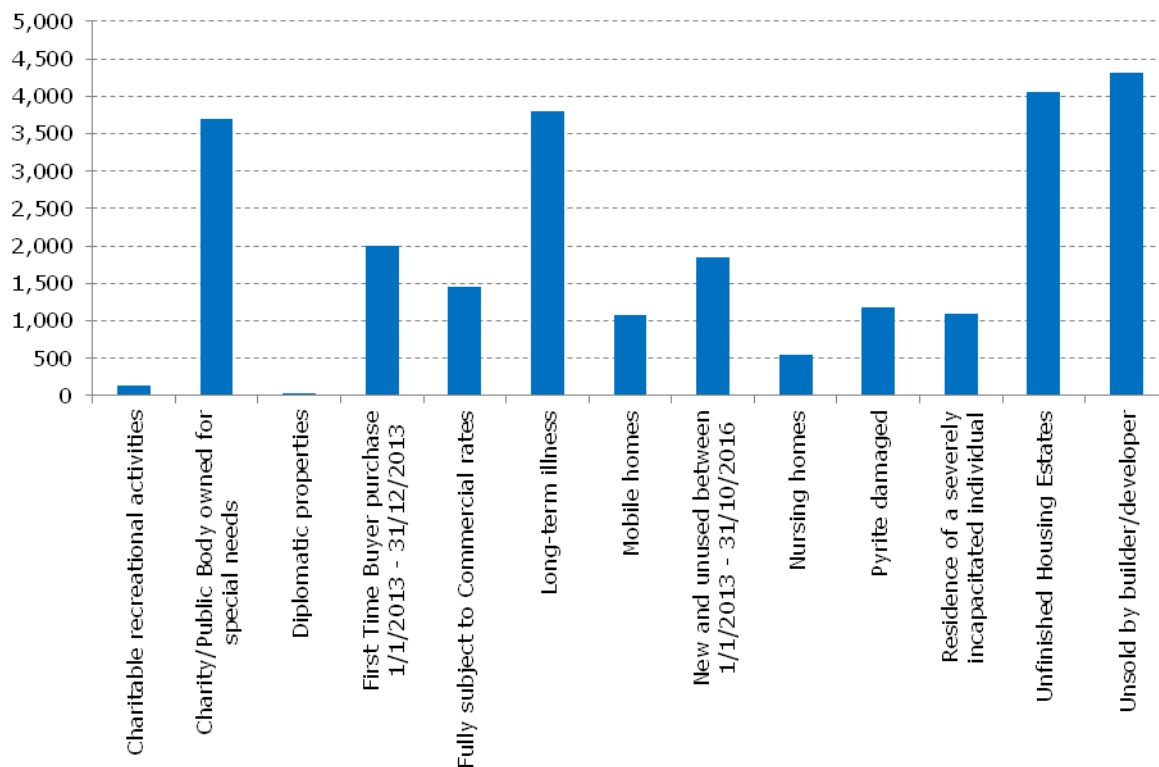
| Payment Type | % LPT Collected to Date |
|---------------------------------|-------------------------------|
| Card (credit & debit cards) | 53.1% |
| Direct Debit | 8.3% |
| Single Debit Authority & Cheque | 31.1% |
| Deduct at Source | 0.5% |
| Service Provider | 7.0% |
| | <i>100.0%</i> |



Return Exemption Types (Self Assessment)

| Return Exemption Type | % of Exemptions |
|--|-----------------|
| Charitable recreational activities | 0.5% |
| Charity/Public Body owned for special needs | 14.7% |
| Diplomatic properties | 0.1% |
| First Time Buyer purchase 1/1/2013 - 31/12/2013 | 7.9% |
| Fully subject to Commercial rates | 5.7% |
| Long-term illness | 15.0% |
| Mobile homes | 4.3% |
| New and unused between 1/1/2013 - 31/10/2016 | 7.4% |
| Nursing homes | 2.2% |
| Pyrite damaged | 4.7% |
| Residence of a severely incapacitated individual | 4.3% |
| Unfinished Housing Estates | 16.1% |
| Unsold by builder/developer | 17.1% |
| | <i>100.0%</i> |

There are in excess of 25,000 claims for exemption from returned properties = 1.6%



Return Deferral Types (Self Assessment)

| Return Deferral Reason | % of Deferrals |
|-------------------------------------|----------------|
| Executor/Administrator of an Estate | 5.6% |
| Significant Financial Loss | 3.5% |
| Below Income Threshold | 89.6% |
| Insolvent Liable Person | 1.3% |
| | 100% |

There are almost 18,000 claims for deferral from returned properties = 1.1%

