

# Local Property Tax (LPT) Statistics

Preliminary  
October 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 September) are €372m, in addition €39m in receipts for 2015 LPT were collected in late 2014. Receipts in 2015 include €8m 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, 0.13m Local Authority owned properties, 0.01m properties not returned but where payments are 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 1.38m properties for 2014, 0.05m properties for which mandatory deduction at source was applied and 0.13m Local Authority owned properties.

#### **2015 LPT**

The LPT 2015 compliance rate is estimated to be 97% 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, 0.03m work items, 0.01m properties where the owner has requested a new property ID and PIN in the last week and 0.13m 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 €47m of HHC arrears has been paid to Revenue (€2m in 2013, €37m in 2014 and €8m to date in 2015). Approximately 345,000 additional properties are now HHC compliant since 1 July 2013, including about 66,500 mandatory deduction at source cases and 10,000 deferrals. In total, around 172,600 items of correspondence and 154,000 telephone contacts relating to HHC have been handled.

### **LPT Compliance – Initial Phase Statistics**

212,000 compliance letters issued for LPT 2013 and 148,000 issued for LPT 2014. In 2015 299,000 compliance letters have been issued covering all LPT and HHC liabilities for years 2012 to 2015 inclusive. Of these 215,700 included outstanding liabilities for 2015.

While the vast majority of property owners have fully complied with their LPT payment obligations, there has been a relatively small number of non-compliant cases that left Revenue with no alternative but to deploy compliance sanctions to ensure payment. However, it has been possible to subsequently resolve many of these cases without having to fully follow through with the various sanctions.

From 1,230 cases referred to the Sheriff, less than 30 have required escalation beyond written demand stage. Of the 35,500 tax clearance refusals, in excess of 97% have been settled to mutual satisfaction and tax clearance restored. Over 70% of the 24,000 Income Tax/Corporation Tax surcharges have also been cancelled/mitigated on foot of discussions between Revenue and the relevant property owners.

Revenue issued almost 65,000 deduction at source instructions to employers/pension providers in respect of non-compliant property owners during 2015. Approximately 31,600 mandatory deductions from wages/pensions are or were in operation for 2013 LPT and about 52,300 for 2014 LPT. These numbers fluctuate considerably as property owners opt to regularise their LPT affairs.

In addition, over 8,900 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 2016 – Local Adjustment Factor**

Eleven Local Authorities availed of the opportunity to vary the rate of LPT for 2016, covering nearly 1m properties, and advised Revenue of their decision by 30 September 2015. Revenue has made the necessary changes automatically for LPT 2016. The estimated impact of the variations on LPT yield is a reduction of €25m approximately.

The table below shows a range of LPT payment amounts for 2016 after the application of the Local Adjustment Factors for LPT 2016.

“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.

<b>Band</b>	<b>Property Value Range</b>	<b>Standard Rate (€)</b>	<b>-1.5% (€)</b>	<b>-3% (€)</b>	<b>-5% (€)</b>	<b>-7.5% (€)</b>	<b>-10% (€)</b>	<b>-15% (€)</b>
1	€0-100k	90	88	87	86	83	81	76
2	€100-150k	225	221	218	214	208	202	191
3	€150-200k	315	310	305	299	291	283	267
4	€200-250k	405	398	392	385	374	364	344
5	€250-300k	495	487	480	470	457	445	420
6	€300-350k	585	576	567	556	541	526	497
7	€350-400k	675	664	654	641	624	607	573
8	€400-450k	765	753	742	727	707	688	650
10	€500-550k	945	930	916	898	874	850	803
12	€600-650k	1,125	1,108	1,091	1,069	1,040	1,012	956
14	€700-750k	1,305	1,285	1,265	1,240	1,207	1,174	1,109
16	€800-850k	1,485	1,462	1,440	1,411	1,373	1,336	1,262
18	€900-950k	1,665	1,640	1,615	1,582	1,540	1,498	1,415
€1m	€1m+	1,800	1,773	1,746	1,710	1,665	1,620	1,530
€1.5m	€1m+	3,050	3,004	2,958	2,897	2,821	2,745	2,592
		<i>20 Councils</i>	<i>Louth</i>	<i>Longford</i>	<i>Cork Co</i>	<i>Kildare Monaghan</i>	<i>Cork City</i>	<i>Clare Dublin City DLR Fingal South Dublin</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	22.4	22.5	22.4	98.4	99.0	98.5	2.2	4.2	3.5
Cavan	29.8	30.1	29.6	97.5	98.6	96.8	2.4	4.7	4.1
Clare	51.4	51.9	51.5	97.7	98.6	97.9	5.5	10.9	7.8
Cork City	51.7	51.8	51.7	95.4	95.7	95.4	6.0	11.9	8.9
Cork Co	163.4	164.5	163.6	97.9	98.5	98.0	22.1	44.0	33.6
Donegal	71.4	71.0	70.0	93.0	92.6	91.3	5.9	11.7	10.3
Dublin City	231.5	231.0	228.5	95.5	95.3	94.3	43.5	85.8	61.3
DLR	81.1	81.2	81.1	97.2	97.4	97.2	28.3	56.1	38.8
Fingal	100.3	101.5	100.9	99.0	99.8	99.6	20.8	41.0	27.0
Galway City	31.3	31.4	31.2	97.2	97.7	97.0	4.4	8.8	7.6
Galway Co	70.5	71.0	70.5	97.8	98.5	97.8	8.0	15.7	13.2
Kerry	67.8	68.0	67.5	96.2	96.4	95.7	7.7	15.2	13.4
Kildare	76.1	77.0	76.7	97.2	98.3	97.9	11.7	23.2	16.9
Kilkenny	35.8	36.2	36.0	97.0	98.1	97.4	4.0	8.0	6.7
Laois	29.7	30.1	30.0	99.1	99.8	99.8	2.7	5.2	4.3
Leitrim	15.7	15.7	15.6	94.6	94.4	93.9	1.2	2.3	2.1
Limerick City & Co	77.0	77.5	76.6	96.7	97.4	96.3	8.5	16.9	13.6
Longford	17.0	17.0	16.8	98.2	97.8	96.6	1.2	2.3	2.0
Louth	48.1	48.3	47.9	95.1	95.5	94.7	5.2	10.1	8.2
Mayo	58.4	58.3	58.0	96.2	96.0	95.6	5.7	11.3	9.6
Meath	66.0	66.9	66.2	96.9	98.3	97.2	9.5	18.6	14.4
Monaghan	22.5	22.7	22.6	96.8	97.6	97.0	2.1	4.1	3.6
Offaly	28.0	28.3	28.1	96.9	97.9	97.1	2.7	5.3	4.4
Roscommon	27.3	27.4	27.2	97.5	98.0	97.2	2.2	4.3	3.8
Sligo	30.1	30.1	29.8	96.8	96.7	95.9	2.9	5.7	4.9
South Dublin	96.3	96.2	95.7	99.8	99.8	99.3	17.1	33.7	22.5
Tipperary	64.6	65.0	64.4	98.7	99.3	98.3	6.4	12.7	11.0
Waterford City & Co	49.2	49.6	49.2	96.1	96.9	96.0	5.1	10.0	8.6
Westmeath	34.5	34.9	34.7	96.6	97.7	97.0	3.5	6.9	5.5
Wexford	63.2	63.6	63.2	98.0	98.6	97.9	6.6	13.0	11.0
Wicklow	52.0	52.5	52.1	98.1	99.0	98.3	9.2	18.3	12.7
	1,864	1,873	1,859	97	97	97	264	522	395

(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 (0.13m), 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 (1.38m), Local Authority owned properties (0.13m) 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 (0.13m), 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 includes €39m in prepayments received in 2014, €348m to date in 2015 and €8m in Household Charge received during 2015.

## **Local Authority Analysis – Mandatory Deduction at Source**

Mandatory deduction at source for LPT has been applied for approximately 31,600 properties for 2013 LPT, 52,300 properties for 2014 LPT and 65,000 for 2015 LPT. In addition, mandatory deduction has applied to 66,500 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.

<b>Local Authority</b>	<b>Mandatory Deduction At Source Properties</b>			
	<b>LPT 2013 (%)</b>	<b>LPT 2014 (%)</b>	<b>LPT 2015 (%)</b>	<b>Household Charge (%)</b>
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	8.0	8.3	8.6	9.6
Donegal	3.1	3.1	3.7	3.2
Dublin City	13.7	10.4	9.8	11.1
DLR	2.4	2.6	2.2	2.1
Fingal	6.8	7.0	5.8	7.3
Galway City	1.3	1.2	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	4.6	5.0
Kilkenny	2.0	2.1	2.2	1.9
Laois	2.1	2.5	2.5	2.2
Leitrim	0.5	0.5	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	4.0	3.5	3.6	3.5
Mayo	1.9	2.1	2.6	2.0
Meath	5.2	5.2	4.7	5.0
Monaghan	1.1	1.2	1.3	0.9
Offaly	1.7	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	3.5	3.6	3.1
Waterford City & Co	3.1	2.9	3.0	3.4
Westmeath	2.2	2.3	2.4	2.2
Wexford	3.4	3.6	3.7	3.3
Wicklow	2.9	3.0	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 2016 LPT. Analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

<b>Local Authority</b>	<b>2015 LPT Exempt (€ million) *</b>	<b>2015</b>		
		<b>LPT Declared (€ million) **</b>	<b>LPT Deferred (€ million)</b>	<b>Net Position (€ million)</b>
Carlow	0.1	4.0	0.1	3.9
Cavan	0.1	4.5	0.1	4.4
Clare	0.2	8.6	0.1	8.5
Cork City	0.3	10.0	0.2	9.9
Cork Co	1.0	37.0	0.5	36.5
Donegal	0.2	11.0	0.2	10.8
Dublin City	2.1	68.8	1.4	67.4
DLR	1.2	44.5	0.6	43.9
Fingal	0.8	32.9	0.5	32.3
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	0.2	14.1
Kildare	0.5	20.2	0.3	19.9
Kilkenny	0.2	7.5	0.1	7.4
Laois	0.1	5.0	0.1	4.9
Leitrim	0.1	2.1	0.0	2.1
Limerick City & Co	0.3	15.4	0.2	15.2
Longford	0.1	2.1	0.0	2.0
Louth	0.2	9.4	0.2	9.3
Mayo	0.2	10.2	0.1	10.0
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	27.2	0.5	26.7
Tipperary	0.5	12.0	0.2	11.8
Waterford City & Co	0.2	9.4	0.2	9.3
Westmeath	0.1	6.3	0.1	6.2
Wexford	0.3	12.3	0.2	12.1
Wicklow	0.3	14.7	0.3	14.4
	<b>11.3</b>	<b>448</b>	<b>7.1</b>	<b>441</b>

(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 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**

<b>Payment Type</b>	<b>2013 LPT (%)</b>	<b>2014 LPT (%)</b>	<b>2015 LPT (%)*</b>
Credit Card	12.3	6.7	6.2
Debit Card	31.6	17.2	16.8
Direct Debit	11.0	20.1	23.1
Single Debit Authority	18.8	24.7	22.8
Deduct at Source	6.7	11.1	13.1
Service Provider	7.2	7.9	14.1
Other Payment	12.4	12.2	3.9
	<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 35,689, 41,213 and 42,236 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	21.7	6.5	15.8	4.8	11.3
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	8.9.3	8.4	20.4	10.6	25.1
Fully subject to Commercial rates	2.2	6.2	2.2	5.4	2.1	5.1
Long-term illness	5.5	15.4	5.7	13.9	5.8	13.7
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	7.8	4.4	10.6	5.1	12.1
Nursing homes	0.6	1.6	0.6	1.4	0.5	1.2
Pyrite damaged	0.8	2.1	0.8	1.8	0.8	1.8
Residence of a severely incapacitated individual	1.8	5.1	1.8	4.4	1.8	4.3
Unfinished Housing Estates	3.2	8.9	3.2	7.7	3.2	7.5
Unsold by builder/developer	7.1	20.4	7.1	17.3	7.0	16.7
	36	100	41	100	42	100

(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 26,300, 28,000 and 29,600 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	1.0	3.6
Significant Financial Loss	0.2	0.9	0.3	1.0	0.3	0.9
Below Income Threshold	24.24.4	94.4	25.9	94.3	27.4	94.8
Insolvent Liable Person	0.2	0.9	0.2	0.8	0.2	0.7
	26	100	27	100	29	100

(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 0.13m 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).

<b>LPT Valuation Band</b>		<b>Properties (%)</b>
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 by Local Authority – 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 0.13m 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).

The distribution of properties at the higher valuation bands is not separately identified to protect taxpayer confidentiality, given the small numbers of properties in higher valuation bands in some Local Authority areas.

<b>Local Authority</b>	<b>Properties in Each Valuation Band (%)</b>					
	<b>€0- €100,000</b>	<b>€100,001- €150,000</b>	<b>€150,001- €200,000</b>	<b>€200,001- €250,000</b>	<b>€250,001- €300,000</b>	<b>Over €300,000</b>
Carlow	38.9	37.0	18.3	3.6	1.2	1.1
Cavan	51.4	38.7	7.4	1.6	0.5	0.4
Clare	37.4	35.3	18.8	5.3	1.8	1.4
Cork City	27.1	30.1	21.9	12.3	3.8	4.8
Cork Co	22.9	26.5	29.4	12.5	4.4	4.4
Donegal	50.2	39.0	7.5	2.1	0.7	0.6
Dublin City	12.2	20.8	20.9	17.6	9.4	19.1
DLR	1.4	3.4	11.3	13.4	12.2	58.3
Fingal	7.3	19.2	24.4	17.4	11.1	20.5
Galway City	19.2	30.6	27.6	11.8	4.7	6.2
Galway Co	34.7	32.6	23.1	5.5	2.0	2.1
Kerry	31.4	32.6	26.7	5.7	2.0	1.6
Kildare	16.3	22.6	30.2	18.0	6.4	6.4
Kilkenny	30.5	35.0	24.4	5.8	1.9	2.3
Laois	42.7	41.0	11.6	2.9	0.9	0.9
Leitrim	59.7	34.6	4.2	1.0	0.2	0.2
Limerick City & Co	33.8	32.1	22.5	6.8	2.7	2.2
Longford	60.1	33.7	4.7	1.0	0.3	0.2
Louth	35.4	29.7	23.7	6.9	2.3	2.0
Mayo	42.2	39.2	14.1	2.6	0.9	1.0
Meath	17.9	28.7	28.6	14.1	5.6	5.1
Monaghan	41.2	42.3	12.7	2.4	0.8	0.6
Offaly	40.9	36.2	18.0	3.0	1.0	1.0
Roscommon	56.1	35.3	6.3	1.4	0.4	0.5
Sligo	44.3	31.8	16.4	4.5	1.5	1.5
South Dublin	8.6	18.1	26.4	18.8	9.9	18.2
Tipperary	38.2	34.9	19.6	4.5	1.6	1.2
Waterford City & Co	38.0	30.4	21.2	5.8	2.4	2.3
Westmeath	38.6	37.3	17.6	3.9	1.4	1.2
Wexford	34.5	35.0	23.3	4.3	1.5	1.4
Wicklow	12.3	18.3	27.1	18.4	9.5	14.4
<i>All Local Authorities*</i>	<i>27.0</i>	<i>27.9</i>	<i>21.2</i>	<i>10.1</i>	<i>4.8</i>	<i>9.0</i>

(please note that rounding may affect figures displayed)

\* As also shown in the table on page 9.

## **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 0.13m Local Authority owned properties.

<b>Local Authority</b>	<b>3 or more bands lower (%)</b>	<b>2 bands lower (%)</b>	<b>1 band lower (%)</b>	<b>No Change (%)</b>	<b>1 Band Higher (%)</b>	<b>2 Bands Higher (%)</b>	<b>3 or more bands higher (%)</b>
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 1<sup>st</sup> May 2013.

Since returns were filed, there have been over 8,900 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.

<b>Number of Bands Increased</b>	<b>Properties (%)</b>
1	48.1
2	29.3
3	11.9
4	5.4
5+	5.3
	<i>100</i>

(please note that rounding may affect figures displayed)

### **Multiple Property Owners**

There are around 175,000 individuals and other entities that are designated liable persons for two or more properties (this covers 559,000 properties). Properties owned by Local Authorities and approved housing bodies are excluded from the analysis below.

<b>Number of Properties Owned</b>	<b>Number of Persons (000s)</b>	<b>Persons (%)</b>	<b>Number of Properties (000s)</b>	<b>Properties (%)</b>
2	118.3	67.6	236.7	42.3
3 to 5	45.1	25.8	157.6	28.2
6 to 10	8.1	4.6	59.0	10.5
11 to 20	2.3	1.3	31.8	5.7
21 to 50	0.9	0.5	26.0	4.7
51 to 100	0.2	0.1	13.9	2.5
101 to 200	0.1	0.0	10.0	1.8
201+	0.0	0.0	24.3	4.3
	<i>175</i>	<i>100</i>	<i>559</i>	<i>100</i>

(please note that rounding may affect figures displayed)