

# Local Property Tax (LPT) Statistics

(Preliminary – April 2014)

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.



## **Overall Compliance Rate and Payment Levels**

### **2013 LPT Returns**

The overall LPT compliance rate is estimated to be 94%.

This is based on 1.64m properties returned, returns made in connection with 0.14m Local Authority owned (or similar) properties, plus 0.03m properties exempted for other reasons and 0.02m properties on which mandatory deduction at source has applied. The compliance rate is calculated against a total expected Register of 1.95m properties.\*

Of the 1.64m returns, 24% were filed by paper and 76% online.

### **2014 LPT Returns**

Payment instructions were rolled over from 2013 for 0.37m properties (phased payments, mandatory deduction at source and deferrals/exemptions), new instructions have been received for 1.19m properties for 2014 and 0.05m work items are currently being processed, plus 0.14m Local Authority owned properties, this totals 1.75m – an estimated compliance rate of 90% from the expected Register of 1.95m properties.\*

### **Exchequer Receipts**

€318m was transferred to the Exchequer in respect of LPT receipts by end of December 2013. Of this amount, approximately €242m relates to 2013 LPT and approximately €76m relates to 2014 LPT. LPT Exchequer receipts at end March 2014 total €214m.

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

- 190,000 reminder letters issued
- 20,300 mandatory deductions from wages/pensions initiated for 2013
- 18,900 mandatory deductions from wages/pensions initiated for 2014
- Approximately 5,900 tax clearance refusals
- Over 11,800 income tax surcharges applied

### **Household Charge Payments made to Revenue**

Revenue took over responsibility for Household Charge collection from 1 July 2013. Since then, approximately €7.4m of Household Charge arrears has either been paid to Revenue or is the subject of a phased payment agreement. This represents approximately 38,900 properties.

\* Due to rounding, the compliance rates may not match when estimated from total figures above. The expected Register numbers (1.95m properties) are extrapolated from CSO Census 2011 information. Work is ongoing to validate the final Register size.

## **Local Authority Analysis based on Returns Filed to Date – 2013 and 2014**

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.

Local Authority	2013			2014
	Number of Properties Returned (000s) *	Compliance Rate (%) **	LPT Collected (€ Million) ***	LPT Collected (€ Million)
Carlow	21.6	93.3%	2.0	2.4
Cavan	28.8	93.0%	2.3	2.9
Clare	50.4	94.2%	5.1	6.4
Cork City	51.0	92.4%	5.6	7.0
Cork Co	160.7	94.2%	20.4	25.1
Donegal	67.8	88.3%	5.6	7.1
Dublin City	233.4	93.6%	39.7	47.3
DLR	80.5	95.1%	25.9	30.0
Fingal	97.3	95.2%	18.4	20.4
Galway City	30.9	93.3%	4.1	5.2
Galway Co	68.1	93.4%	7.4	9.3
Kerry	66.2	92.6%	7.3	9.4
Kildare	74.3	94.5%	10.5	12.1
Kilkenny	35.0	94.7%	3.8	4.7
Laois	28.6	94.0%	2.4	3.0
Leitrim	15.3	92.2%	1.1	1.4
Limerick City	24.4	91.4%	2.2	2.7
Limerick Co	50.6	94.3%	5.7	7.1
Longford	16.6	93.5%	1.1	1.4
Louth	46.3	92.0%	4.7	5.5
Mayo	56.6	92.6%	5.4	7.0
Meath	64.1	93.8%	8.5	9.7
Monaghan	22.3	95.0%	2.0	2.5
North Tipperary	28.6	94.5%	2.8	3.5
Offaly	27.2	94.1%	2.5	3.0
Roscommon	26.6	93.6%	2.1	2.7
Sligo	29.4	92.3%	2.7	3.4
South Dublin	94.1	95.2%	15.3	17.2
South Tipperary	34.4	94.5%	3.3	4.1
Waterford City	20.4	92.3%	1.6	1.9
Waterford Co	27.3	93.6%	3.0	3.7
Westmeath	33.4	93.7%	3.2	3.9
Wexford	61.3	93.6%	6.1	7.4
Wicklow	51.1	94.4%	8.4	9.6
	<b>1,825</b>	<b>94%</b>	<b>242</b>	<b>290</b>

\* Includes properties returned (1.64m), Local Authority owned properties (0.14m), properties not returned but exempted for various reasons (0.03m) and properties where mandatory deduction at source (0.02m) has been applied.

\*\* The compliance rate compares the number of properties returned against the expected Register of 1.95m extrapolated from CSO Census information.

\*\*\* This includes amounts paid by Local Authorities in respect to properties they own and payments collected through mandatory deduction at source.

## Payment Types

<b>Payment Type</b>	<b>2013 LPT (%)</b>	<b>2014 LPT (%)</b>
Credit Card	13.0%	5.6%
Debit Card	32.0%	13.5%
Direct Debit	13.9%	27.4%
Single Debit Authority	20.9%	27.7%
Deduct at Source *	8.0%	11.1%
Service Provider	7.6%	6.6%
Other Payment	4.7%	8.2%
	<i>100%</i>	<i>100%</i>

\* This payment type includes mandatory deduction at source for 2013 and 2014 LPT.

**Claims for Deferral or Exemption based on Returns Filed to Date**

There are around 30,800 claims for exemption from returned properties = 1.9%

<b>Return Exemption Type (Self Assessment)</b>	<b>Number of Properties (000s)</b>	<b>Exemptions (%)</b>
Charitable recreational activities	0.2	0.5%
Charity/Public Body owned for special needs	6.0	19.5%
Diplomatic properties	0.0	0.1%
First Time Buyer purchase 1/1/2013 - 31/12/2013	2.7	8.6%
Fully subject to Commercial rates	1.9	6.3%
Long-term illness	4.7	15.3%
Mobile homes	0.4	1.2%
New and unused between 1/1/2013 - 31/10/2016	2.4	7.9%
Nursing homes	0.6	2.0%
Pyrite damaged	1.2	3.9%
Residence of a severely incapacitated individual	1.7	5.4%
Unfinished Housing Estates	4.8	15.5%
Unsold by builder/developer	4.2	13.5%
	<i>31</i>	<i>100%</i>

There are around 19,100 claims for deferral from returned properties = 1.2%

<b>Deferral Reason</b>	<b>Number of Properties (000s)</b>	<b>Deferrals (%)</b>
Executor/Administrator of an Estate	1.0	5.4%
Significant Financial Loss	0.4	1.9%
Below Income Threshold	17.4	91.2%
Insolvent Liable Person	0.3	1.5%
	<i>19</i>	<i>100%</i>

### **Valuation Bands based on Returns Filed to Date**

This analysis is preliminary, there is an element of estimation with regard to the distribution of properties by Valuation Band. The table shows the distribution of the 1.64m properties for which returns are filed to date, 0.14m Local Authority owned properties are excluded, as are properties not returned but exempted for various reasons (0.03m) and properties where mandatory deduction at source has been applied (0.02m).

<b>LPT Valuation Band</b>		<b>Properties (%)</b>
1	€0-100,000	25.7%
2	€100,001-150,000	28.4%
3	€150,001-200,000	21.6%
4	€200,001-250,000	10.3%
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	1.2%
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%
		<b>100%</b>

Approximately 42% of property owners self-assessed the same LPT valuation band as the Revenue Estimate and 58% of property owners self-assessed a different LPT valuation band compared to the Revenue Estimate. 44% returned a lower valuation band than the Estimate: 27% reduced by 1 band, 10% by 2 bands and 7% by 3 or more bands. 14% returned a higher valuation band: 7% increased by 1 band, 3% by 2 bands and 4% by 3 or more bands.

### **Multiple Property Owners**

There are around 176,600 individuals that are designated liable persons for two or more properties (this covers 550,800 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	119.9	67.8%	239.8	43.5%
3 to 5	45.3	25.6%	158.0	28.7%
6 to 10	8.1	4.6%	59.0	10.7%
11 to 20	2.3	1.3%	32.2	5.8%
21 to 50	0.9	0.5%	26.0	4.7%
51 to 100	0.2	0.1%	14.2	2.6%
101 to 200	0.1	0.04%	9.3	1.7%
201+	0.1	0.04%	12.3	2.2%
	<i>177</i>	<i>100%</i>	<i>551</i>	<i>100%</i>