

## **Preliminary Local Property Tax (LPT) Statistics for 2013**

### **Position up to 6 November 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 91%.

This is based on 1.6m 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 current analysis. Work is continuing to validate the final Register size.)

Filing methods:

- 77% online
- 23% paper filers

The Exchequer receipts for LPT at end October 2013 are €215m.

Local Authority Analysis based on Returns Filed to Date for 2013

<b>Local Authority</b>	<b>Compliance Rate (Approx.)</b>	<b>€ Million LPT Declared *</b>	<b>€ Million LPT Collected *</b>
Carlow	88%	2.0	1.7
Cavan	89%	2.2	2.1
Clare	90%	5.0	4.6
Cork City	90%	5.8	5.0
Cork Co	89%	20.1	18.3
Donegal	84%	5.1	5.0
Dublin City	87%	40.6	35.1
DLR	92%	25.9	22.8
Fingal	91%	18.9	16.1
Galway City	89%	4.1	3.7
Galway Co	89%	7.2	6.7
Kerry	89%	6.9	6.6
Kildare	90%	10.6	9.3
Kilkenny	91%	3.8	3.4
Laois	89%	2.5	2.2
Leitrim	88%	1.1	1.0
Limerick City	87%	2.3	2.0
Limerick Co	90%	5.7	5.2
Longford	89%	1.0	1.0
Louth	85%	4.7	4.1
Mayo	89%	5.1	4.9
Meath	89%	8.5	7.5
Monaghan	91%	1.9	1.8
North Tipperary	91%	2.7	2.5
Offaly	90%	2.5	2.2
Roscommon	90%	1.9	1.9
Sligo	88%	2.7	2.4
South Dublin	92%	15.9	13.5
South Tipperary	91%	3.3	2.9
Waterford City	88%	1.7	1.4
Waterford Co	89%	3.0	2.7
Westmeath	90%	3.1	2.9
Wexford	90%	6.1	5.4
Wicklow	91%	8.4	7.4
	91%	242.0	215.3

\* 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.

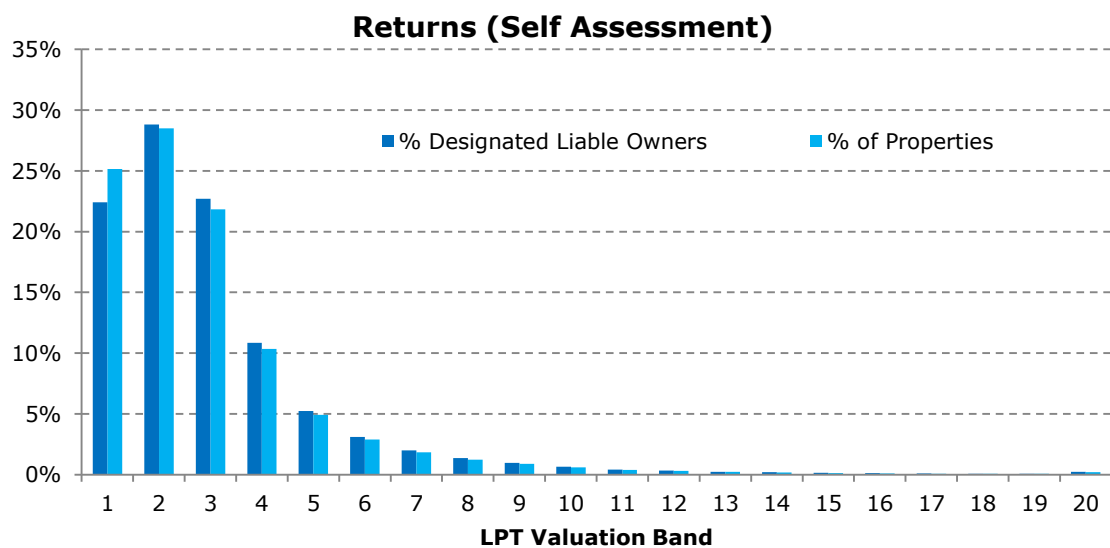
Note: 2. The LPT Declared amount includes declared amounts from returns filed to date, deferred amounts of LPT from filed returns and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source.

Note 3: Mandatory deduction at source originally applied to approximately 29,500 property owners, some of whom have since complied with their LPT obligations and it now affects around 25,000 persons representing 25,700 properties.

### Valuations Bands based on Returns Filed to Date (2013 Returns)

LPT Valuation Band		% of Properties *	% of Designated Liable Owners *
1	€0-100,000	25.2%	22.4%
2	€100,001-150,000	28.5%	28.8%
3	€150,001-200,000	21.8%	22.7%
4	€200,001-250,000	10.3%	10.9%
5	€250,001-300,000	4.9%	5.2%
6	€300,001-350,000	2.9%	3.1%
7	€350,001-400,000	1.8%	2.0%
8	€400,001-450,000	1.2%	1.4%
9	€450,001-500,000	0.9%	1.0%
10	€500,001-550,000	0.6%	0.6%
11	€550,001-600,000	0.4%	0.4%
12	€600,001-650,000	0.3%	0.3%
13	€650,001-700,000	0.2%	0.2%
14	€700,001-750,000	0.2%	0.2%
15	€750,001-800,000	0.1%	0.1%
16	€800,001-850,000	0.1%	0.1%
17	€850,001-900,000	0.1%	0.1%
18	€900,001-950,000	0.1%	0.1%
19	€950,001-1,000,000	0.1%	0.1%
20	€1,000,000+	0.2%	0.2%
		100.0%	100.0%

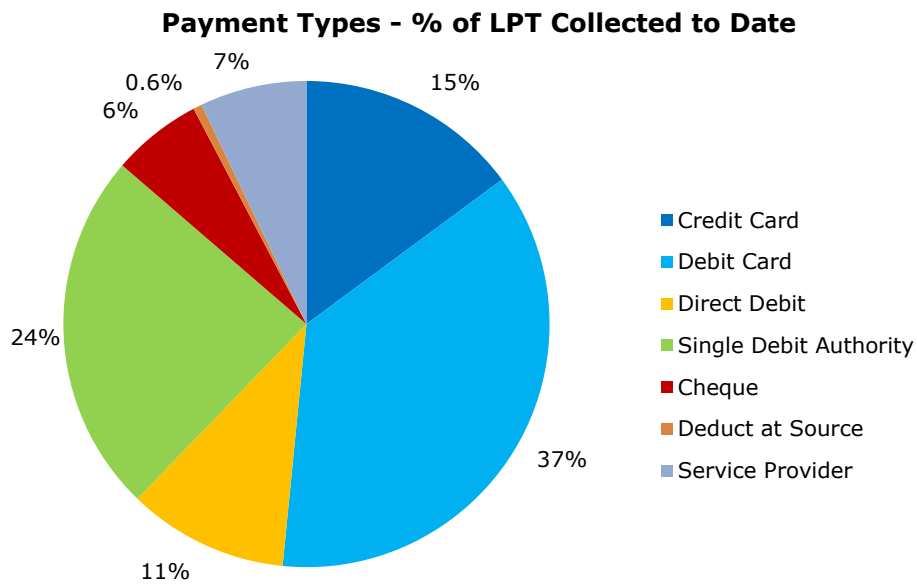
\* Note: This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of properties by Valuation Band.



Payment Options based on Amounts Collected to Date (2013 Returns)

Payment Type	% LPT Collected to Date	% of Designated Liable Owners *
Credit Card	14.9%	14.3%
Debit Card	36.7%	39.5%
Direct Debit	10.7%	12.9%
Single Debit Authority	24.1%	16.0%
Cheque	6.0%	
Deduct at Source	0.6%	7.0%
Service Provider	7.1%	10.3%
	100.0%	100.0%

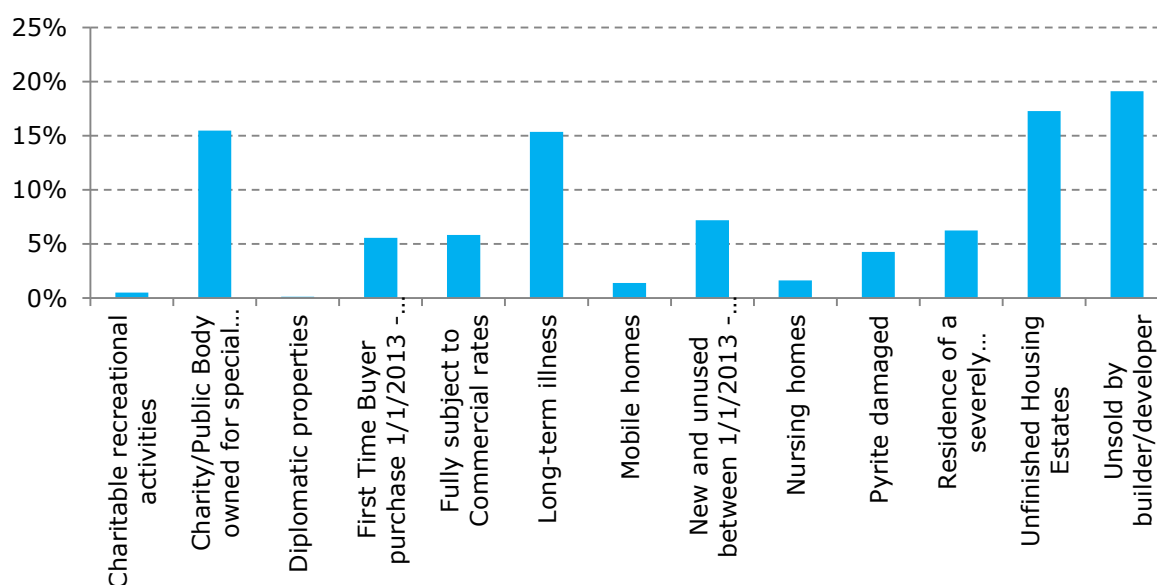
\* Note: Split of Single Debit Authority into SDA or Cheque not available for number of designated liable owners.



### Return Exemption Types (Self Assessment – 2013 Returns)

Return Exemption Type	% of Exemptions
Charitable recreational activities	0.5%
Charity/Public Body owned for special needs	15.5%
Diplomatic properties	0.1%
First Time Buyer purchase 1/1/2013 - 31/12/2013	5.6%
Fully subject to Commercial rates	5.8%
Long-term illness	15.4%
Mobile homes	1.4%
New and unused between 1/1/2013 - 31/10/2016	7.2%
Nursing homes	1.6%
Pyrite damaged	4.3%
Residence of a severely incapacitated individual	6.3%
Unfinished Housing Estates	17.3%
Unsold by builder/developer	19.1%
	100.0%

There are around 27,000 claims for exemption from returned properties = 1.7%



### Return Deferral Types (Self Assessment – 2013 Returns)

Return Deferral Reason	% of Deferrals
Executor/Administrator of an Estate	5.6%
Significant Financial Loss	2.1%
Below Income Threshold	91.0%
Insolvent Liable Person	1.3%
	<i>100%</i>

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

