



Comhshaol, Pobal agus Rialtas Áitiúil
Environment, Community and Local Government



Circular Fin 06/2015

Chief Executive

cc. Head of Finance,

28 July 2015

Re: 2015 Local Property Tax (LPT) Statistics and Property Valuation Bands – South Dublin County Council

A Chara,

I am directed by the Minister for the Environment, Community and Local Government to refer to 2015 Local Property Tax (LPT) Preliminary Statistics and Property Valuation Bands provided to this Department by the Revenue Commissioners. This information is being provided for statistical purposes only to assist in the consideration of the local adjustment factor for 2016 LPT, as set out in section 20 of the Finance (Local Property Tax) Act 2012.

LPT statistics set out in Appendix A to this document outline the following:

- 2015 LPT Exempt (additional to declared liabilities)
- 2015 LPT Amounts Declared
- 2015 LPT Amounts Deferred
- 2015 Net LPT Position

The projected amounts for 2015 LPT reflect any local decision to lower the basic rate by the local adjustment factor in 2015, i.e. data provided is post variation. The figures include any prepayments received in 2014 and does not include any household charge income collected. This is of course subject to normal fluctuations that may be caused by transfers in property ownership and the on-going compliance campaign in operation by the Revenue Commissioners.

In accordance with section 152 of the Finance (Local Property Tax) Act 2012, the Department requested information in relation to property valuation bands for each local authority area from the Revenue Commissioners.

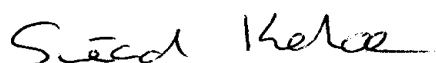
The Revenue Commissioners have requested that the following would be clarified in relation to the data set out in the table hereunder:

- The data provided represents valuation bands based on property values as at the 1 May 2013 valuation date;
- Any differences in the percentages are due to rounding; and
- The figures are based on preliminary analysis of returns filed and other Local Property Tax related information; of necessity, a certain amount of estimation has been required.

LPT 2015 Valuation Bands	0-100,000	100,001-150,000	150,001-200,000	Over 200,000
South Dublin County Council	7%	18%	27%	48%

Local Authorities will be advised of any further information once it becomes available.

Mise, le meas,



Sinéad Kehoe

Local Government Finance

Appendix A – 2015 LPT Preliminary Statistics, post application of the 2015 Local Adjustment Factor
(July 2015) Revenue Commissioners

Local Authority	LPT 2015 Exempt	LPT 2015 Declared	LPT 2015 Deferred	Net LPT 2015 Post Variation
Carlow County Council	€121,040	€3,924,550	€70,313	€3,854,238
Cavan County Council	€115,830	€4,377,060	€75,758	€4,301,303
Clare County Council	€170,029	€8,494,265	€112,284	€8,381,982
Cork City Council	€265,799	€9,826,029	€192,525	€9,633,504
Cork County Council	€993,448	€36,321,697	€466,907	€35,854,791
Donegal County Council	€227,520	€10,742,557	€158,513	€10,584,045
Dublin City Council	€2,116,155	€67,271,383	€1,356,058	€65,915,326
Dún Laoghaire-Rathdown CC	€1,225,306	€43,765,760	€640,048	€43,125,712
Fingal County Council	€781,377	€32,207,205	€529,710	€31,677,496
Galway City Council	€142,455	€8,068,753	€96,728	€7,972,026
Galway County Council	€324,923	€14,475,264	€172,148	€14,303,117
Kerry County Council	€320,540	€14,036,182	€153,428	€13,882,755
Kildare County Council	€455,362	€19,786,578	€288,987	€19,497,591
Kilkenny County Council	€208,471	€7,397,828	€92,273	€7,305,556
Laois County Council	€126,965	€4,864,034	€73,733	€4,790,302
Leitrim County Council	€78,840	€2,108,872	€25,448	€2,083,425
Limerick City and County Council	€331,056	€15,123,674	€237,019	€14,886,656
Longford County Council	€72,516	€2,035,793	€35,436	€2,000,357
Louth County Council	€229,544	€9,229,215	€188,081	€9,041,135
Mayo County Council	€196,180	€10,029,516	€119,476	€9,910,041
Meath County Council	€378,785	€17,349,351	€299,003	€17,050,349
Monaghan County Council	€91,632	€3,774,780	€59,265	€3,715,515
Offaly County Council	€101,880	€4,874,507	€86,130	€4,788,377
Roscommon County Council	€118,965	€3,949,828	€54,653	€3,895,176
Sligo County Council	€175,525	€5,232,406	€67,500	€5,164,906
South Dublin County Council	€545,116	€26,582,683	€540,387	€26,042,297
Tipperary County Council	€317,565	€11,755,830	€171,023	€11,584,808
Waterford City and County Council	€246,122	€9,253,391	€152,775	€9,100,616
Westmeath County Council	€142,262	€6,156,283	€90,091	€6,066,193
Wexford County Council	€287,250	€12,079,275	€225,000	€11,854,275
Wicklow County Council	€343,289	€14,389,783	€262,240	€14,127,544
<i>Totals</i>	<i>€11,251,747</i>	<i>€439,484,332</i>	<i>€7,092,929</i>	<i>€432,391,403</i>

Note 1: This analysis is preliminary; there is a small element of estimation in regard to the distribution of amounts by Local Authority.

Note 2: The figures reflect LPT for the 2015 tax year, including any prepayments received in 2014.

Note 3: 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.

Note 4: The figures include LPT amounts for properties owned by Local Authorities and Approved Housing Bodies.

Note 5: The exemption amounts set out above are based on claims made 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.