



MEETING OF FINGAL COUNTY COUNCIL

12TH OCTOBER 2026

ITEM NO 14b

REPORT ON SETTING OF LOCAL ADJUSTMENT FACTOR FOR 2027

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REPORT ON SETTING OF LOCAL ADJUSTMENT FACTOR FOR 2027

1.Introduction

The Local Property Tax (LPT) is an annual self-assessed tax charged on the value of residential properties effective from 1 July 2013 and is administered by the Revenue Commissioners.

The LPT process is governed by the provisions of the following which are included in the appendices to the report:

- S.I. No. 198/2026 - Local Property Tax (Local Adjustment Factor) Regulations 2026
- Circular FIN 09/2026 – Provisional Local Property Tax Allocation 2027 – Fingal County Council.
- Circular Fin 06/2022 – Guidance associated with Local Property Tax (Local Adjustment Factor) Regulations 2022.
- Circular Fin 08/2014 – Guidance associated with Local Property Tax (Local Adjustment Factor) Regulations 2014.
- Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025, introduced several changes to LPT which are outlined in the accompanying circulars. The key points are summarised below:

At the July 2025 Council meeting Members passed a motion to **reduce** the local property tax rate by 5% for 2026 in Fingal.

This report provides financial information and data which must be considered by the Members before they make a decision in relation to the variation of the local adjustment factor.

It is important in this context to note that the matter for decision at the October meeting is the Local Property Tax variation and not the 2027 Revenue Budget which will be considered at the Budget meeting on November 17th 2026. The figures reflect the current position with regards to the draft budget.

2.Role of Elected Members in relation to setting of the local adjustment factor.

Under section 20 of the Finance (Local Property Tax) Act 2012, as amended, a Local Authority may, as a reserved function, resolve to vary the basic rate of the Local Property Tax within its functional area by a maximum of minus 15% to plus 25% of the basic rate.

Fingal County Council will consider the LPT variation at its meeting on 12th October 2026, in advance of the statutory notification deadline of 15th October 2026. The decision must be notified to the Revenue Commissioners, who are responsible for the administration of LPT.

The Elected Members at the October meeting must consider whether to reduce the basic rate, leave it unaltered or increase it for 2027 or a period as specified in the resolution.

3.Provisional Local Property Allocation 2027

Appendix A to circular FIN 09/2026 outlines the allocation of Local Property Tax to Fingal County Council for 2027. (Ref: Appendix 1)

2027 Baseline

Every Local Authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the baseline. The baseline funding for Fingal is €9.4m in 2027.

The table below shows the comparison of the 2027 LPT Allocation to the 2026 allocation.

LPT	2027	2026	Inc vs 2026
LPT retained locally (no variation)	49,735,680	49,735,680	0
Baseline	9,424,881	9,424,881	0
LPT after baseline	40,310,799	40,310,799	0
Less Self funding Housing	24,892,738	20,978,292	3,914,446
Less Self funding Roads	0	3,914,446	(3,914,446)
LPT for own use	15,418,061	15,418,061	0
Variation (assume 5%)	(2,486,784)	(2,486,784)	0
LPT for own use (post variation)	12,931,277	12,931,277	0
Baseline	9,424,881	9,424,881	0
Total LPT for own use @ -5% Variation	22,356,158	22,356,158	0
Total LPT for own use @ -2.5% Variation	23,599,551	22,356,158	1,243,393

The 2027 LPT allocation is unchanged from 2026. The DHLGH has advised that the 2026 allocation was based on the estimated increase in yield following revaluation. DHLGH has advised the estimated increase has not materialised nationally through the revaluation process and in order to avoid reductions in LPT allocation they have kept 2027 allocation at the same level as the 2026 allocation.

DHLGH have also advised that all of the LPT self-funding portion (€24.9m) will be allocated to housing. Previously €3.9m of LPT had been allocated to road maintenance in the revenue budget. DHLGH has advised that this amount will now be funded by a grant from Department of Transport.

4. Matters to which a local authority must have regard

The Local Property Tax (local adjustment factor) Regulations 2026 (SI 198/2026) prescribe certain matters to which the Local Authority must have regard in order to determine whether or not to pass a resolution to vary the basic rate of local property tax. These include:

- Estimation of income and expenditure.
- The financial position of the Local Authority.
- Estimation of financial effect including:
 - Potential impact on a liable person
 - Potential impact on the LPT revenue
 - The potential impact on the service delivery plans of the Local Authority,
 - Any other information the Chief Executive considers relevant.
- Public consultation.

5 Estimation of Income and Expenditure 2027

S.I. No. 198 of 2026, the Local property Tax (Local Adjustment Factor) Regulations 2026, lays down the prescribed format for outlining an estimation of income and expenditure for the purposes of this report.

The LPT decision is made on the basis of the projection for 2027 which are still **preliminary** as the annual budget process is not complete. As outlined to meetings with all parties and independents facilitated during June and July, budget workshop held on 28 September and the CPG there is significant financial pressure and uncertainty with regards to the formation of the 2027 budget.

An additional budget workshop will be held with Members and the executive will continue to engage with the CPG as we proceed through the finalisation of the 2027 budget.

Draft SCHEDULE 1

ESTIMATION OF INCOME & EXPENDITURE OF FINGAL COUNTY COUNCIL

	Current local financial year Budget 2026	Next local financial year Draft 2027	
INCOME			
Commercial Rates	176,943,103	180,405,934	1
Local Property Tax	24,892,738	24,892,738	2
Grants & Subsidies	143,238,546	154,733,821	3
Other Income	98,870,862	90,460,545	4
Total Income	443,945,249	450,493,038	
EXPENDITURE			
Payroll expenses	123,201,632	128,757,189	5
Loan Interest and principal repaid	14,316,400	14,198,500	6
Social benefits (transfer payments to households)	95,926,800	109,846,000	7
Capital grants paid	8,895,600	8,550,900	8
Other expenditure	201,603,536	201,903,469	9
Total Expenditure	443,943,968	463,256,058	

Notes (2026 estimate outturn)

1. Reflects forecast 2026 rates income
2. LPT income reflects -5% reduction in the basic rate for 2026
3. Grant income estimate.
4. This reflects all other income including Rents, Irish Water, Planning Fees, etc.
5. This reflects payroll pension and retirement costs.
6. This reflects loan principle and interest payments.
7. This reflects RAS, Long Term Leasing, Payment & Availability, Affordable Leases, HAP,
8. This reflects grants paid.
9. This reflects all other expenditure including Fire Service, Contract Payments, Materials,

Notes (2027 estimate)

1. Reflects estimate of annualised rates for 2027.
2. LPT reflects on a -5% reduction in the basic rate.
3. Grant income estimates.
4. This reflects estimate of all other income including Rents, Loans, Planning Fees, etc.
5. This reflects estimate of payroll, pension and retirement costs.
6. This reflects estimate of loan principle and interest payments.
7. This reflects estimate of RAS, Long Term Leasing, Payment & Availability, Affordable Leases, HAP, contribution to DRHE etc.
8. This reflects estimate of grants.
9. This reflects estimate all other expenditure including Fire Service, Contract Payments, Materials, Energy, Repairs & Maintenance, etc.

6 Financial Position of Local AUTHORITY: -

The following table sets the financial position of the Council as of the 30th June 2026.

SCHEDULE 2			
ASSETS	€	Note	
		s	
Current Assets (Including cash and investments)	626,032,029	1	
General Revenue reserve	15,980,930	2	
Loans receivable	544,792,273	3	
LIABILITIES			
Current Liabilities (including overdraft)	243,588,810	4	
Loans Payable			
Voluntary housing/mortgage loans	178,449,331	5	
Non Mortgage Loans	101,467,160	6	
INDICATORS			
Ratio of loans payable to revenue income	0.65	7	
Ratio of current assets to current liabilities	2.57	8	
Notes			
(1) Includes stock, trade debtors and prepayments, bank investments, cash at bank.			
(2) Reflects cumulative revenue account surplus. DHPLG requirement to ensure that it does not deplete.			
(3) Loans receivable from mortgage loans issued, including voluntary loans and Irish Water loans recouped.			
(4) Creditors and accruals and finance leases.			
(5) Voluntary Housing, Irish Water loans and Mortgage Loans payable to the Housing Finance Agency.			
(6) Includes Loans for Assets, Affordable Housing and Shared Ownership Rented Equity.			
(7) Total loans payable as outlined above amounts to €280m. Revenue income budget 2026 is €433.3m.			
Ratio of loans payable to revenue income is 0.65: 1.			
(8) A desirable ratio from a financial management perspective is 2 : 1. At 2.57 : 1 is a strong liquidity position.			

Comment on financial position.

The ratio of current assets over current liabilities of 2.57 reflects a financially healthy position. The cash held by the Council is primarily made up of development levies which are required for the delivery of capital projects and a significant reserve to deal with possible outcomes under the rates revaluation appeals process.

From a debt perspective the main issue is in regards to bridging finance of €42.1m in respect of legacy affordable housing units. Currently, these loans are being serviced mainly on an interest-only basis. There has been ongoing engagement with DHLGH on this legacy issue.

Fingal has significant unfunded capital balances relating to land acquisition primarily for housing and industrial development. It is anticipated that the housing land balances will be funded through housing delivery and the industrial land balances will be funded through future land sales, but the position will need to be continued to be monitored.

7 Potential impact on a liable person

Based on the statistical information provided by DHLHG the table below the cost per week to an LPT payer under various bands at a -5% and -2.5% variation.

LPT Valuation Bands	0 - 240,000	240,001 - 315,000	315,001 - 420,000	420,001 - 525,000	525,001 - 630,000	630,001 - 735,000	735,001 - 840,000	840,001+
Annual LPT payable € (no variation)	95	235	333	428	523	618	713	
No of properties (net)	15,560	17,104	30,169	23,043	12,828	6,889	4,276	8,908
% of properties (updated Aug 2026)	13.1%	14.4%	25.4%	19.4%	10.8%	5.8%	3.6%	7.5%
Implication of variations								
Cost at -5%	90.25	223.25	316.35	406.60	496.85	587.10	677.35	
Difference (per week) (-5% vs -15.0%)	0.18	0.45	0.64	0.82	1.01	1.19	1.37	
Cost of -5% variation for c.83% of LPT payers is less than €1.01per week,								
Implication of variations								
Cost at -2.5%	92.63	229.13	324.68	417.30	509.93	602.55	695.18	
Difference (per week) (- 5% vs - 2.5%)	0.05	0.11	0.16	0.21	0.25	0.30	0.34	
Change from -5% to -2.5% would yield	1,243,392							

8 Public Consultation - Variation of the Basic Rate of the Local Property Tax (LPT)

The Local Property Tax (Local Adjustment Factor) Regulations 2026 (S.I. No. 198 of 2026) require the Local Authority to undertake public consultation in its administrative area before considering the local adjustment factor. Fingal County Council commenced the public consultation process on Wednesday 1st July 2026 by the placing of a notice in the national press and on our website, inviting submissions from the public. The closing date for receipt of submissions was Friday 31th July 2026.

The notice prescribed by Regulation 7(2) of the Local Property Tax (Local Adjustment Factor) Regulations 2026 was published as follows:

NOTICE OF CONSIDERATION OF SETTING A LOCAL ADJUSTMENT FACTOR FOR 2027

The Finance (Local Property Tax) Act 2012 (as amended) makes specific provision that elected members of a local authority may pass a formal resolution to vary the basic rate of the Local Property Tax for their administrative area by a percentage known as the local adjustment factor. At the meeting set by Fingal County Council to consider this matter, the members may set a local adjustment factor within the range of - 15% to +25% of the basic rate or may decide not to adjust the basic rate.

Fingal County Council will meet to consider the setting of a local adjustment factor for 2027.

Fingal County Council welcomes submissions from the public on this matter specifically covering the potential effects of varying the basic rate of the Local Property Tax on businesses, individuals and on local authority services.

The period for submissions is from 1st July 2026 **to 12 noon** Friday 31st July 2026.

Submissions must be received by **12 noon** Friday 31st July 2026. and can be made by completing an on-line survey at <https://consult.fingal.ie/en/surveys>.

AnnMarie Farrelly

Chief Executive

30th June 2026

All comments, including the names and addresses of those making comments, submitted to the Council in regard to this consultation process will form part of the statutorily required report to be presented to a meeting of Fingal County Council. Accordingly, they will also be included in the minutes of that meeting and consequently will appear on the Council's Website.

Submissions

A total of 26 submissions were received by the closing date. A summary of the submissions is as follows:

LPT Public Consultation – 1st July to 31st July 2026

Brief summary of submission	Number of Submissions
Decrease 0% - 5%	
Decrease 6% - 10%	5
Decrease 11% - 15%	20
Do not vary	
Increase 0% - 5%	1
Increase 6% - 10%	
Increase 11% - 15%	
Increase 16% - 20%	
Increase 21% - 25%	
Total	26

Synopsis of observations from submissions:

- Concerns with regards to the general cost of living and LPT should be reduced in this regards.
- Payment of management fees in addition to LPT.
- A number of submissions from Knocksedan with concerns about services and transport links being identified.
- The Council being more efficient in their spending so as not to require LPT.

9. Conclusion

This report is submitted for consideration of the Members to vary the LPT in accordance with the relevant legislation and regulations.

FCC has its LPT variation percentage at minus 5% for the last year which has allowed the Council to continue its investment in operational activities, libraries, community facilities, tourism and events across the County.

The LPT variation is a significant lever available to Members with regard to raising revenue. Subject to confirmation against the signed Circular FIN 09/2026 and its Appendix A, each 1% adjustment in variation is estimated to yield approximately €497k in additional discretionary revenue to fund investment in services across the County.

As outlined to Members in our meeting with all grouping and independents, budget workshop and the CPG there are significant budgetary pressures in forming the 2027 budget. As such, Members should be mindful of the opportunity available to them when considering the LPT variation in easing those pressure.

I would ask that consideration be given to a variation beyond the current -5% level to -2.5% with a view to sustaining quality services as the County continues to grow.

AnnMarie Farrelly
Chief Executive
12th October 2026

An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreacht
Department of Housing,
Local Government and Heritage



10 September 2026

Circular Fin 09/2026

Chief Executive

cc. Director of Finance

Provisional Local Property Tax Allocations 2027 – Fingal County Council

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2027 have been agreed and Fingal County Council's allocation is set out below and in **Appendix A** to this document.

2027 LPT allocations have been calculated based on the same estimated yield (€601.5m pre variation) used in 2026 as set out in **Appendix B** to this document.

LPT Baseline and Distribution Methodology

Under the current LPT allocation model, every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline. Local Authority Baselines were increased overall last year to €470.4m following the LPT revaluation and will remain at this level again in 2027.

LPT allocations for 2027 are set in line with the methodology whereby 100% of the estimated LPT yield is retained locally within the local authority area where it is collected.

Fingal County Council's Baseline for 2027 is €9,424,881.

Equalisation,

As previously, all equalisation funding will be met by the Exchequer, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. The equalisation funding requirement will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied.

Bóthair an Bhaile Nua, Loch Garman, Y35 AP90
Newtown Road, Wexford, Y35 AP90
LGFinance@housing.gov.ie
www.gov.ie/housing

Based on its surplus position when expected 2027 LPT receipts are compared to the 2027 Baseline, Fingal County Council will not be in receipt of equalisation funding in 2027.

Self-Funding

Those local authorities with a surplus LPT yield above their baseline, will have that surplus allocated in two ways:

- Part of the surplus, up to the equivalent of 31% of total expected LPT income (or the full amount of the surplus if that is less than 31%), can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process.
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing area thereby replacing Central Government funding for some of these services. Previously, some local authorities were required to self-fund services in the roads area, but from 2027 onwards the relevant portion of the LPT surplus for self-funding will be applied to housing expenditure only.
- Authorities are expected to continue providing such services regardless of the changed approach to funding. Accordingly, all LPT collected locally will be spent on the provision of services in the local authority's area.
- The self-funding requirement will be based on the total expected level of LPT in each local authority area before any application of a local variation decision and will not be adjusted if the basic rate of LPT is varied.

Based on its surplus position when expected 2027 LPT receipts are compared to the 2027 Baseline, Fingal County Council will be required to self-fund services in the housing area from the LPT allocation.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process.

Provisional LPT allocation to Fingal County Council in 2027

The LPT allocation for Fingal County Council for 2027 (**pending any decision to locally vary the basic rate**) is €49,735,680. As a local authority that will be in receipt of 2027 LPT income in excess of its €9,424,881 Baseline, Fingal County Council will be entitled to retain an amount of this surplus funding equivalent to 31% of the total expected LPT

yield or €15,418,061 for its own use. Fingal County Council will be required to use the remainder of the surplus to self-fund some specified services in the Housing area, to the value of €24,892,738. Details of the self-funding breakdown for Housing will issue in a separate circular.

Please refer to the table in **Appendix A**, which sets out the basis for the allocation.

Variation

The Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 amended the Local Adjustment Factor (LAF), increasing the maximum upward variation that elected members may apply from 15% to 25%. The maximum downward variation remains at 15%. Local authorities may exercise these revised LAF powers for the first time in respect of 2027 LPT liability year.

It should be noted that if a local authority decides to vary the LPT basic rate upwards in 2027, 100% of the resultant additional income will be available for the authorities' own use. Similarly, if an authority decides to vary the LPT basic rate downwards (by up to 15%) in 2027, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority.

Local authorities are further reminded of their statutory obligations as set out in the Local Property Tax (Local Adjustment Factor) Regulations 2026 (S.I. 198 of 2026) which take account of relevant provisions in the Finance (Local Property Tax) Acts. These regulations provide the updated requirements for local authorities who may wish to vary their local property tax rates for a specified period, in accordance with section 20 of the Act.

Apart from the formal notification to the Minister of the passing of a resolution in accordance with the regulations, local authorities are requested, as a procedural matter, to confirm with the Department, the local adjustment factor (or the basic rate, as the case may be) that should apply for the 2027 LPT liability year, on or before 15 October 2026.

Previous guidance circular Fin 08/2014 and Fin 06/2026 also refers.

LPT Statistics and Property Valuation Bands

2026 LPT Preliminary Statistics and Property Valuation Bands are available on the Revenue Commissioners website at the following web link:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/property-taxes/yearly-stats/2026/index.aspx>

LPT amounts set out in **Appendix B** to this document outline the following:

- Estimated LPT yield for 2027 (before the application of any local adjustment factor variation).
- 2027 LPT Baselines.

The projected amounts for 2027 LPT do not reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2027, i.e. data provided is pre-variation.

Is mise, le meas,



Deirdre McCarthy,
Assistant Principal Officer,
Local Government Finance

Appendix A

Fingal County Council - 2027 LPT Allocation (pending any decision to vary the basic rate)

	€
LPT Retained Locally 100%	49,735,680
2027 Baseline	<u>9,424,881</u>
2027 Surplus (LPT Retained Locally – 2027 Baseline)	<u>40,310,799</u>
Amount of Surplus to be retained for authority's own use (31% of basic rate of LPT income)	15,418,061
Balance of Surplus to Self-Fund Housing Services	<u>24,892,738</u>
2027 Surplus	<u>40,310,799</u>
Amount of LPT Allocation to be retained for authority's own use in 2027 (pending any decision to vary the basic rate)	24,842,942
Total LPT Funding to be provided in 2027	<u>49,735,680</u>
Value of potential increase or decrease in 2027 LPT Allocation <u>for every 1%</u> of variation implemented	+/- 497,357

Appendix B – Estimate of LPT yield in respect of the 2027 Liability Year, before the application of any Local Adjustment Factor

Local Authority	Estimated 2027 LPT Yield €601.5m* (before any local variation of base rate)	2027 Baseline
Carlow County Council	4,465,579	9,214,470
Cavan County Council	4,577,294	12,183,496
Clare County Council	10,758,169	10,879,318
Cork City Council	25,533,936	13,198,643
Cork County Council	38,054,530	21,153,747
Donegal County Council	10,210,636	27,419,850
Dublin City Council	109,447,019	28,395,592
Dún Laoghaire-Rathdown CC	69,230,246	14,270,919
Fingal County Council	49,735,680	9,424,881
Galway City Council	10,339,596	5,099,723
Galway County Council	17,212,255	21,609,071
Kerry County Council	14,631,136	16,176,761
Kildare County Council	29,353,465	15,255,790
Kilkenny County Council	8,635,683	12,773,913
Laois County Council	6,004,844	12,020,533
Leitrim County Council	2,144,959	10,656,315
Limerick City County Council	16,911,976	20,154,464
Longford County Council	2,404,409	10,606,648
Louth County Council	11,525,105	11,966,198
Mayo County Council	10,133,668	22,012,344
Meath County Council	23,137,604	13,772,034
Monaghan County Council	3,693,174	13,038,572
Offaly County Council	5,342,410	11,552,214
Roscommon County Council	4,278,065	12,293,634
Sligo County Council	5,546,051	12,302,627
South Dublin County Council	40,331,285	11,426,059
Tipperary County Council	12,022,702	28,251,602
Waterford City & Co Council	11,032,522	20,878,971
Westmeath County Council	7,482,726	13,205,507
Wexford County Council	13,900,236	16,026,453
Wicklow County Council	23,457,871	13,130,668
Total	601,534,831	470,351,015

*Note: LPT allocations have been calculated based on an estimated yield (pre variation) for the 2027 LPT liability year of € 601.5m, on a no change basis from 2026.

APPENDIX 2 - Circular FIN08/2014



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



Circular Fin 08/2014

1 July 2014

Guidance associated with Local Property Tax (Local Adjustment Factor) Regulations 2014

I am directed by the Minister for Environment, Community and Local Government to refer to the Local Property Tax (Local Adjustment Factor) Regulations (S.I. 296 of 2014), which come into effect from 1 July 2014. Details in relation to these and related matters follow.

Summary

Under section 20 of the Finance (Local Property Tax) Act 2012, as amended by section 5 of the Finance (Local Property Tax) Act 2013, a local authority may as a reserved function resolve to vary the basic rate of the Local Property Tax within its functional area by a maximum of +/- 15%. This power will be available to local authorities effective from 2015, as the relevant sections of the Act will come into operation on 1 July 2014.

Any decision by a local authority to vary the basic rate of LPT must be taken by 30 September each year in order that it can have effect from 1 November (the liability date) and therefore determine the LPT liability for taxpayers in that local authority area the following year.

The Local Property Tax (Local Adjustment Factor) Regulations 2014 take account of relevant provisions in the Finance (Local Property Tax) Acts. The Regulations are set out in four Parts:

Part 1 - General Interpretations

Part 2 – Matters to which a local authority must have regard – These provisions provide that, in varying the rate, a local authority must take account of its financial position, and have regard to a number of factors:

- The local authority's estimation of the income it will receive and the expenditure it will incur in the period for which the varied rate is to have effect,
- The financial position of the local authority,
- The financial effect of the varied rate, and
- Feedback from any consultation held.

This financial information is to be made available to the members of the local authority in preparation for the meeting at which the local adjustment factor will be considered (September at the latest).

Part 3 – Consultation – These provisions relate to the public consultation process that must be followed by a local authority before the setting of the local adjustment factor for the Local Property Tax.

Part 4 – Meeting to consider the local adjustment factor –These provisions set out the requirements for a meeting to consider setting a local adjustment factor.

Part 5 – Notification of local adjustment factor –These provisions set out the notification process for a local authority that passes a resolution to vary the basic rate of LPT.

Appendix to this circular

Appendix 1 - Indicative timelines for setting the local adjustment factor

Detailed Guidance – Parts 2, 3, 4 and 5 of Regulations

Part 2 – Matters to which a local authority must have regard

The Finance (Local Property Tax) Act provides that, in taking a decision as to whether or not to pass a resolution to vary the basic rate of the local property tax, there are certain matters that the local authority must have regard to. To provide sufficient information to members on which to base their decision, the Regulations give further effect to the Act's requirements and set out the following matters to which the members of a local authority must have regard:

- Estimation of income and expenditure for the period for which the varied rate is to have effect
- Financial position of the local authority
- Financial effect of the varied rate
- Feedback from public consultation

Information in relation to each of these issues must be provided to the elected members at least 3 days before the day on which they will meet to consider setting a local adjustment factor for the period 1 November in the current year to 30 October in the following year.

2.1 Estimation of income and expenditure for the period for which the varied rate is to have effect

Section 20 (2A)(a) of the Act provides that a local authority shall have regard to "the local authority's estimation of the income it will receive and the expenditure it will incur in the period for which the varied rate will have effect."

In proposing to increase or decrease the income of the authority, the members must be cognisant of the current levels and types of income, and the level of expenditure that is currently being met, including those elements of expenditure which are strategic, non-discretionary and cannot be reduced in the short term.

2.1.1 Basis for the estimation of income and expenditure

The timing of the requirement to prepare an estimate of income and expenditure falls in advance of the budget meeting. Therefore the local authority should prepare an estimation based on the current year, adjusting for the impact of any information or policies known. Financial assumptions should be noted.

2.1.2 Form of the presentation of the estimation of income and expenditure

The estimation of income and expenditure shall be given in a table that is prescribed in Schedule 1 to the Regulations.

	<i>Current local financial year budget OR estimated outturn</i>	<i>Next local financial year</i>
INCOME		
Commercial rates		
Local Property Tax		
Grants and subsidies		
Other income		
Total Income		
EXPENDITURE		
Payroll expenses		
Loan interest and principal repaid		
Social benefits (transfer payments to households)		
Capital grants paid		
Other expenditure		
Total Expenditure		

The report, while similar in layout to the Report required by the Department by 30 September (Preliminary Estimate of Income and Expenditure), is different in a number of important ways:

LPT variation – estimation of income and expenditure	Report to Department – preliminary estimation of income and expenditure
Format prescribed in Regulations	Format set out in Fin 05/14
Revenue income and expenditure only	Revenue and capital income and expenditure
Current financial year and next financial year	Next financial year only
To inform the members of the local authority	For compilation into general government budget information
Detailed information on preparation provided in this Circular	Detailed information on preparation will be provided in Budget Circular

2.1.3 Basis of the preparation of the estimation of income and expenditure

As noted above, the basis of preparation is particular to this report, and is set out below.

Current local financial year budget OR estimated outturn

The information presented for the current local financial year, should be the local authority budget, or the estimated outturn, if anticipated to be significantly different than the budget position. In the case of 2014, the current year information should be the combined budget for the merged local authority, with eliminations if required to take account of budgetary provisions between county councils and town councils in the 2014 adopted budgets.

INCOME

Commercial rates

Commercial rates should be presented gross, as is currently the requirement for the Annual Financial Statement and Statutory Budget.

Local Property Tax

The total amount anticipated to be received by the local authority in respect of LPT. To account for the portion retained locally in addition to any portion provided for equalisation (if appropriate and as notified by the Department of Environment, Community and Local Government).

Grants and subsidies

To include all other grants and subsidies, including the pension related deductions retained.

Other income

The balance of revenue income of the local authority in the relevant year.

EXPENDITURE

Payroll expenses

To include the total of payroll costs (as is normally set out in Appendix 1 of the Annual Financial Statement).

Loan interest and principal repaid

The total expected to be paid by the local authority in loan servicing and repayments.

Social benefits (transfer payments to households)

The expenditure to be included should comprise homeless services, community employment scheme, RAS, mortgage allowance, and shared ownership/affordable housing subsidy.

Capital grants paid

This comprises grants paid through the revenue account to enterprises and individuals including where appropriate grants for voluntary housing, capital loan and subsidy scheme, community facilities voluntary housing, improvement works in lieu (grant aided portion),

affordable housing, sale of private sites scheme, new house grants, thatching grants, disabled persons and essential repairs grants.

Other expenditure

The balance of revenue expenditure of the local authority in the relevant year.

2.2 Financial position of the local authority

Section 20 (2A)(b) of the Act provides that a local authority shall have regard to “the financial position of the local authority, including the amounts standing as its accumulated assets and liabilities not less than one month before the date on which it is proposed to pass the resolution”.

The statement of financial position relates to the current year. In considering the capacity of the local authority to balance its budget, to collect the income due to it, and to meet the costs of servicing its borrowings, the members must consider the overall financial position. For example, the members may note in particular where a combination of factors exist, such as where: a significant general revenue deficit exists, particularly where it has been disimproving further from losses incurred in recent years; the loan book of the authority is very high in comparison to annual revenue income (e.g. in excess of 150%); and the ratio of current assets to current liabilities is concerning (e.g. a ratio of 2:1 would be considered positive). Members should consider if any reduction in LPT income combined with such matters as set out above or any other relevant factors may therefore result in unmanageable pressure on the cash flow of the local authority.

2.2.1 Basis for preparation

The legislation requires that this report should provide financial information to members as at a date at least one month before the meeting. As the financial position is to be provided at a point during the financial year, the Quarterly Report on Income and Expenditure, and the GGB returns may be used as the basis for this report. The most recently completed quarter end information should be used, provided it is at least one month before the meeting. For example, if the meeting is to be held in September, the financial position should be prepared as at the end June, using the Quarter 2 year to date information.

2.2.2 Form of presentation of financial position

The financial position of the local authority shall be given in a table that is prescribed in Schedule 2 to the Regulations. The financial information presented is a sub-set of the Balance sheet, and the individual lines should not be added together.

	<i>As at Year To Date</i>
ASSETS	€
Current assets (including cash and investments)	
General revenue reserve (if surplus)	
Loans receivable	
LIABILITIES	€
Current liabilities (including overdraft)	
General revenue reserve (if deficit)	
Loans payable	
Voluntary housing/mortgage loans	
Non mortgage loans	
INDICATORS	%
Ratio of loans payable to revenue income	
Ratio of current assets to current liabilities	

2.3 Estimation of financial effect

Section 20 (2A)(c) of the Act provides that a local authority shall have regard to “the local authority’s estimation of the financial effect of the varied rate on the economy of its functional area, including on those persons who will be liable to pay local property tax.”

Any variation in the Local Property Tax rate will have an impact including on the local authority, on those paying LPT, and on those receiving council services. The effect of a variation on all stakeholders must be considered.

2.3.1 Financial effect

The estimation of financial effect shall be set out in a report prepared under the direction of the Chief Executive. The report must, at a minimum, contain the sections set out below. The latest available statistics on Local Property Tax will be published on www.revenue.ie

- (a) Potential impact on a liable person
- (b) Potential impact on the LPT revenue in the forthcoming financial year
- (c) Potential impact on the service delivery plans of the local authority
- (d) Any other information the Chief Executive considers necessary

2.4 Feedback from consultation

Sections 20(6)(b) and (c) of the Act provide that the Minister may make regulations on the nature and extent of consultations that a local authority must undertake with other persons before setting a local adjustment factor. See Part 3 below for further details in respect of the public consultation process that should be undertaken.

Consultation with the Corporate Policy Group (CPG)

In accordance with the general guidance in the Strategic Policy Committee (SPC) and CPG Guidelines, the CPG will need to be involved from the preliminary phases of preparation of the budget, and should assist in the setting of overall parameters, identification of issues to be addressed and approaches to be taken.

The Local Government Act 2001 (as amended by the Local Government Reform Act 2014) (subsection 133(1)) made provision for early presentation of proposals to the local authority connected with the formulation, development, monitoring and review of policy, and this includes the annual budget. The Chief Executive is required to discuss, in outline form, or on the basis of very preliminary papers if available, the development of the budget with the CPG.

The consultation with the CPG should focus on the overall financial position of the local authority and, in a pre-budget context, should discuss a number of key items of budget policy and strategy including the financial consequences of any variation in basic rate of Local Property Tax (LPT) (See Local Government (Financial and Audit Procedures) Regulations 2014 and Circular Fin 05/14 for further details in respect of broader budgetary issues).

2.5 Decision making process

The local authority must consider all of the elements as set out above and reach a decision on that basis.

Appendix 1 of the guidance circular sets out a suggested indicative timeline for the necessary actions required to pass a resolution to set a local adjustment factor to vary the basic rate of local property tax. This is not a prescribed timeframe and local authorities are free to adapt it as necessary.

Part 3 – Consultation

3.1 Public Consultation Process

The requirements in respect of a public consultation process are set out in Part 3 of the Regulations. The local authority should invite the views of the public in respect of the potential impacts of any variation in LPT rates on businesses, individuals and on local authority services. Notice of the public consultation must be published on the local authority's website and in one or more newspapers circulated in the local authority's administrative area and it must provide at least 30 days for the public to provide written submissions. Written is understood to include submissions provided by email, to a website, or delivered to the office. Submissions received should generally be published on the website of the local authority, subject to the normal data protection and freedom of information requirements.

The members of the local authority must consider the feedback received from the public consultation as part of the decision-making process and a report must be prepared under the direction of the Chief Executive, to provide them with a summary of the written submissions received, for this purpose.

3.2. Notice of Consideration of Setting a Local Adjustment Factor

The local authority shall publish a statutory Notice of Consideration of Setting a Local Adjustment Factor in at least one newspaper circulating in the area for which the local adjustment factor is to be made and on their website. The form of the Notice is set out in Schedule 3 of the Regulations.

Part 4 – Setting of a local adjustment factor

4.1 Local authority meeting

The Chief Executive must provide the documents set out in Regulations 4 to 7, to a meeting of the local authority.

The meeting

Not less than 3 days' notice must be given of the date of the meeting, and the documents referred to above must be provided to members 3 days before the date of the meeting.

At that meeting, the members may decide to set a local adjustment factor by resolution, not to vary the basic rate, or to consider the matter further at a later meeting. It should be noted that the statutory deadline for passing a resolution to set a local adjustment factor is 30 September.

A local authority may not set a local adjustment factor unless it has considered all of the relevant documents as set out in Regulations 4 to 7.

Part 5 – Notification of a local adjustment factor

5.1 Persons who must be informed when a local adjustment factor is set

Section 20(6)(d) of the Act provides that the Minister can specify the persons who must be informed when a local adjustment factor is set.

The Revenue Commissioners

Section 21 of the Finance (Local Property Tax) Act 2012, as amended, sets out the requirement whereby the local authority must notify the Revenue Commissioners of the local adjustment factor in the form and manner specified by them on or before 30 September in the year in which the resolution is passed.

The Minister for the Environment, Community and Local Government

Section 20(4) of the Act requires the local authority to notify the Minister for the Environment, Community and Local Government in writing that it has passed a resolution to set a local adjustment factor and of the local adjustment factor itself. The Regulations state that notification must be received by the Minister on or before 30 September in the year in which the resolution is passed using the prescribed format as set out in Schedule 4 of the Regulations.

Public Notification

Regulation 9 provides that, within 14 days of a local authority passing a resolution to vary the rate of local property tax in their functional area, the local authority shall publish a Statutory Notice of Variation of the Local Adjustment Factor for the inspection of the public;

- (a) in at least one newspaper circulating in the area for which the local adjustment factor is to be made;
- and
- (b) Published on the website of the local authority.

The notice shall at a minimum specify the following-

- (a) Name of the local authority,
- (b) Address of the local authority,
- (c) Notice that the local authority has passed a resolution that the basic rate of local property tax stands varied in respect of residential properties situated in the local authority's administrative area for the period specified in the resolution (the next local financial year) and with effect from the relevant liability date (1 November), and

(d) The local adjustment factor.

The Statutory notice shall be signed by the Chief Executive

Any queries in relation to this Circular should be made to Emma Reeves at 053 911 7417.

Yours sincerely,



Fiona Quinn

Principal Officer

Local Government Finance

To: Chief Executives and CC Heads of Finance

Appendix 1

Suggested indicative timelines for Local Property Tax (Local Adjustment Factor)

Mid July	Notices of public consultation of LPT to be published, advising that the local authority will be considering whether to vary the basic rate of LPT in September 30 day period of consultation to commence during which written submissions will be accepted from the public
Mid August	Report of feedback on public consultation to be prepared
Late August	Chief Executive to meet with CPG to discuss the overall budget strategy including LPT and feedback from public consultation
5 - 18 September	The members must receive information for the council meeting setting out the matters to which they must have regard in making a decision on LPT
8 -21 September	Council meeting to make decision on variation of Local Property Tax.
30 September	Revenue commissioners to be notified of any resolution passed
(at latest)	Minister for Environment, Community and Local Government to be notified of any resolution passed
(At latest) 14 days after Resolution passed	Public notice of decision to be published



STATUTORY INSTRUMENTS.

S.I. No. 198 of 2026

**LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2026**

S.I. No. 198 of 2026

LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2026

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S.I. No. 198 of 2026

LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2026

I, James Browne, Minister for Housing, Local Government and Heritage, in exercise of the powers conferred on me by section 20(6) of the Finance (Local Property Tax) Act 2012 (No. 52 of 2012) hereby make the following regulations:

PART 1
GENERAL INTERPRETATION

Citation

1. These Regulations may be cited as the Local Property Tax (Local Adjustment Factor) Regulations 2026.

Commencement

2. These Regulations shall come into operation on 7th May 2026.

Interpretation

3. (1) In these Regulations -

“Act” means the Finance (Local Property Tax) Act 2012 (as amended by the Finance (Local Property Tax) (Amendment) Act 2013 (No.4 of 2013), the Finance (Local Property Tax) (Amendment) Act 2021 (No.31 of 2021) and by the Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 (No.6 of 2025);

“local authority” has the meaning given to it by section 2(1) (as amended by section 5 (1) and Part 1 of Schedule 1 of the Local Government Reform Act 2014) of the Local Government Act 2001;

“local financial year” has the meaning given to it by section 96 of the Local Government Act 2001;

“Minister” means the Minister for Housing, Local Government and Heritage;

“Chief Executive” means a chief executive for the purposes of section 144 (as amended by section 54 of the Local Government Reform Act 2014) of the Local Government Act 2001;

Any reference in these regulations to chief executive, in so far as it relates to Limerick City and County Council is construed as a reference to the Mayor. In this context, the ‘Mayor’ has the meaning given to it by Section 9 of the Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 15th May, 2026.

PART 2
MATTERS TO WHICH A LOCAL AUTHORITY SHALL HAVE
REGARD

Estimation of income and expenditure

4. (1) An estimation of income and expenditure as specified in Section 20(2A)(a) of the Act shall be prepared under the direction of the Chief Executive.

(2) The estimation of income and expenditure referred to in paragraph (1) shall be given in the format specified in Schedule 1.

Financial position of the local authority

5. (1) A summary of the financial position of the local authority, as specified in Section 20(2A)(b) of the Act, shall be prepared under the direction of the Chief Executive.

(2) The summary of the financial position referred to in paragraph (1) shall be given in the format specified in Schedule 2.

Estimation of financial effect

6. (1) A report estimating the financial effect of implementing a local adjustment factor in the local authority area as specified in Section 20(2A)(c) of the Act shall be prepared under the direction of the Chief Executive.

(2) The report referred to in paragraph (1) shall contain the following information in respect of the local authority area -

- (a) the potential impact on a liable person,
- (b) the potential impact on the local property tax revenue,
- (c) the potential impact on the service delivery plans of the local authority, and
- (d) any other information the Chief Executive considers relevant.

PART 3

CONSULTATION

Public consultation

7. (1) The local authority shall consult with the public in its administrative area in relation to its consideration of the setting of a local adjustment factor and, for that purpose, shall publish on its website and in one or more newspapers circulating in the administrative area in which the local adjustment factor would apply, a statutory Notice of Consideration of Setting a Local Adjustment Factor providing a period of at least 30 days during which written submissions will be accepted.

(2) The form set out in Schedule 3 is prescribed as the form to be used for the purposes of the notice referred to in paragraph (1).

(3) A report summarising the written submissions received from the public consultation shall be prepared under the direction of the Chief Executive.

PART 4

MEETING TO CONSIDER THE LOCAL ADJUSTMENT FACTOR

Local authority meeting

8. (1) The documents referred to in regulations 4 to 7 shall be considered by the local authority at a meeting of which not less than 3 days' notice has been given to every member of the local authority.

(2) Not less than 3 days before the day on which the meeting referred to in paragraph (1) is held, the Chief Executive shall send a copy of the documents referred to in regulations 4 to 7 to every member of the local authority.

(3) At the meeting referred to in paragraph (1) the local authority may -

- (a) by resolution set a local adjustment factor that will apply for a period as specified in the resolution and with effect from the next local property tax liability date, or
- (b) not vary the basic rate, or
- (c) decide, subject to section 21(1) of the Act, to consider the matter further at a subsequent meeting of the local authority in accordance with paragraphs (1), (3) and (4).

(4) Except in accordance with this regulation, a local authority shall not set a local adjustment factor.

PART 5
NOTIFICATION OF LOCAL ADJUSTMENT FACTOR

Persons who must be informed

9. (1) Notice of the passing of a resolution, under Section 20(2) of the Act must be received by the Minister on or before the date on which the Revenue Commissioners are to be notified as specified in Section 21(1)(b) of the Act.

(2) The form set out in Schedule 4 is prescribed as the form to be used for the purpose referred to in paragraph (1).

Statutory notice of variation

10. (1) Within 14 days of the passing of a resolution, under Section 20(2) of the Act, the local authority shall publish on its website and in one or more newspapers circulating in the administrative area in which the local adjustment factor will apply, a Public Notice, signed by the Chief Executive.

(2) The Notice referred to in paragraph (1) shall include the following information:

- (a) Name of local authority,
- (b) Address of local authority,
- (c) Notice that the local authority has passed, a resolution, under Section 20(2) of the Act in respect of residential properties situated in the local authority's administrative area, for the period specified in the resolution and with effect from the relevant liability date,
- (d) The local adjustment factor, and
- (e) any other information the Chief Executive considers to be relevant.

Revocation

11. The Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358/2022) are revoked.

SCHEDULE 1
ESTIMATION OF INCOME AND EXPENDITURE OF
(1).....

	Current local financial year budget OR estimated outturn	(2)..... local financial year
INCOME		
Commercial rates		
Local Property Tax		
Grants and subsidies		
Other income		
Total Income		
EXPENDITURE		
Payroll expenses		
Loan interest and principal repaid		
Social benefits (transfer payments to households)		
Capital grants paid		
Other expenditure		
Total Expenditure		

(1) Insert name of local authority

(2) Insert year(s) in additional columns for each relevant local financial year, in the period for which the varied rate is to have effect

SCHEDULE 2
FINANCIAL POSITION OF (1)

	As at Year To Date (2).....
ASSETS	€
Current assets (including cash and investments)	
General revenue reserve (if surplus)	
Loans receivable	
LIABILITIES	€
Current liabilities (including overdraft)	
General revenue reserve (if deficit)	
Loans payable	
Voluntary housing/mortgage loans	
Non mortgage loans	
INDICATORS	%
Ratio of loans payable to revenue income	
Ratio of current assets to current liabilities	

(1) Insert name of local authority

(2) Insert the month as at which the year to date information is prepared

SCHEDULE 3
**NOTICE OF CONSIDERATION OF SETTING A LOCAL
ADJUSTMENT FACTOR**

The Finance (Local Property Tax) Act 2012 (as amended), makes specific provision that elected members of a local authority may pass a formal resolution to vary the basic rate of the Local Property Tax for their administrative area by a percentage known as the local adjustment factor. At the meeting set by (1) to consider this matter, the members may set a local adjustment factor within the range of (2) of the basic rate, or, may decide not to adjust the basic rate.

(1)..... will meet in (3)..... to consider the setting of a local adjustment factor.

(1)..... welcomes written submissions from the public on this matter specifically covering the potential effects of varying the basic rate of the Local Property Tax on businesses, individuals and on local authority services.

Submissions must be received by (4)..... and be sent to:

(5).....

or

(6).....

Signed _____
Chief Executive

Dated:

-
- (1) Insert name of local authority
(2) Insert the local adjustment factor range as set out in Section 20(5) of the Finance (Local Property Tax) Act 2012 (as amended)
(3) Insert the date (month/year) on which it is proposed to consider the resolution

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- (4) **Insert the date being a minimum of 30 days from the publication of the notice**
- (5) **Insert the postal address to which submissions may be sent**
- (6) **Insert the email address and /or website address to which submissions may be sent**

SCHEDULE 4

**NOTICE OF THE PASSING OF RESOLUTION UNDER SECTION
20(2) OF THE FINANCE (LOCAL PROPERTY TAX) ACT 2012 (as
amended)**

(1).....

In pursuance of the provisions of section 20 of the FINANCE (LOCAL PROPERTY TAX) ACT 2012 (as amended), I the undersigned, hereby notify the Minister for Housing, Local Government and Heritage of the passing, of a resolution at a meeting of the above mentioned local authority on (2)..... to the effect that the basic rate of local property tax should stand varied (3)..... by (4).....per cent for the year(s) (5)..... in respect of relevant residential properties situated in the local authority's administrative area.

Signed _____
Chief Executive

Dated:

-
- (1) Insert name of local authority
(2) Insert the date on which the resolution was passed
(3) Insert upwards OR downwards.
(4) Insert the local adjustment factor (number)
(5) Insert year(s) to which the local adjustment factor applies (Notifications received by the Revenue Commissioners in the current year are implemented in the following year)

SCHEDULE 4

**NOTICE OF THE PASSING OF RESOLUTION UNDER SECTION
20(2) OF THE FINANCE (LOCAL PROPERTY TAX) ACT 2012 (as
amended)**

(1).....

In pursuance of the provisions of section 20 of the FINANCE (LOCAL PROPERTY TAX) ACT 2012 (as amended), I the undersigned, hereby notify the Minister for Housing, Local Government and Heritage of the passing, of a resolution at a meeting of the above mentioned local authority on (2)..... to the effect that the basic rate of local property tax should stand varied (3)..... by (4).....per cent for the year(s) (5)..... in respect of relevant residential properties situated in the local authority's administrative area.

Signed _____

Chief Executive

Dated:

(1) Insert name of local authority

(2) Insert the date on which the resolution was passed

(3) Insert upwards OR downwards.

(4) Insert the local adjustment factor (number)

(5) Insert year(s) to which the local adjustment factor applies (Notifications received by the Revenue Commissioners in the current year are implemented in the following year)



GIVEN under my Official Seal,
7 May, 2026.

JAMES BROWNE,
Minister for Housing, Local Government
and Heritage.

APPENDIX 4 - Circular FIN 06/2022 & FAQ for LPT local variation decisions

An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreacht
Department of Housing,
Local Government and Heritage



18 July 2022

Circular Fin 06/2022

Chief Executive

cc. Head of Finance

Guidance associated with Local Property Tax (Local Adjustment Factor) Regulations 2022

A Chara,

I am directed by the Minister for Housing, Local Government and Heritage to refer to the Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358 of 2022), which come into effect from 18 July 2022. Details in relation to these and related matters follow.

Summary

Under section 20 of the Finance (Local Property Tax) Act 2012, as amended, a local authority may, as a reserved function, resolve to vary the basic rate of the Local Property Tax within its functional area by a maximum of +/- 15%.

The Local Property Tax (Local Adjustment Factor) Regulations 2022 provide the updated requirements for local authorities who may wish to vary their local property tax rates for a specified period, in accordance with section 20 of the Act.

These Regulations revoke and replace the previous regulations; the Local Property Tax (Local Adjustment Factor) Regulations 2014 (S.I. 296/2014), the Local Property Tax

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www.gov.ie/housing



(Local Adjustment Factor)(Amendment)(No.2) Regulations 2014 (S.I. 439/2014), and the Local Property Tax (Local Adjustment Factor)(Amendment) Regulations 2021 (S.I. 285/2021).

Regulations in 2021 changed the public consultation period from 30 days to 14 days and adjusted the issues that local authorities had to formally consider as part of the local adjustment factor. Under the 2022 Regulations the public consultation period will revert to 30 days and the report estimating the financial impact of the local adjustment factor should once again include information in respect of the potential impact on a liable person. The regulations also include the factors that local authorities must consider and the type of public consultation that they should undertake as part of the process.

The 2022 regulations do not refer to yearly decisions but instead to “a period as specified in the resolution”, meaning elected members can now set a local adjustment factor for a period of their choosing. As with all resolutions, the resolution to set a multi-annual local adjustment factor can be revoked in accordance with the provisions included in the Standing Orders of the local authority, as required by Part 6, schedule 10 of the Local Government Act 2001 (as amended).

The Finance (Local Property Tax)(Amendment) Act 2021 amended the dates on which Revenue must be notified of the local adjustment factor to 31st August in a year in which a revaluation takes place, and 15th October in any other year (previously this was 30th September). The later notification date in a year in which revaluation does not take place, will allow the meeting to consider the local adjustment factor to happen nearer to the local authority budget period specified by the Minister for Housing, Local Government and Heritage every year (usually the month of November).

The new regulations will require that the Minister for Housing, Local Government and Heritage is informed of the local adjustment factor decision by the same dates as those specified for notification to the Revenue Commissioners in the Act.



The Local Property Tax (Local Adjustment Factor) Regulations 2022 take account of relevant provisions in the Finance (Local Property Tax) Acts.

The substantive changes to existing provisions in the regulations are as follows:

Part 2 – Matters to which a local authority shall have regard

The Finance (Local Property Tax) Act provides that, in taking a decision as to whether or not to pass a resolution to vary the basic rate of the local property tax, there are certain matters that the local authority must have regard to.

Section 20 (2A)(c) of the Act provides that a local authority shall have regard to “the local authority’s estimation of the financial effect of the varied rate on the economy of its functional area, including on those persons who will be liable to pay local property tax.” The report to estimate the financial effect of implementing a local adjustment factor must now contain information in respect of the potential impact on a liable person, in accordance with Regulation 6 as amended.

The estimation of income and expenditure shall be given in a table that is prescribed in Schedule 1 to the Regulations. This form now includes additional columns provided for each relevant local financial year in the period for which the varied rate is to have effect, in the case where a multi-annual decision is being made. Financial assumptions should be noted.

Other than outlined above, the 2022 regulations make no substantive changes to the existing provisions outlining the matters to which a local authority must have regard.



Part 3 – Consultation

3.1 Public Consultation Process

The requirements in respect of a public consultation process are set out in Part 3 of the Regulations. Notice of the public consultation must be published on the local authority's website and in one or more newspapers circulated in the local authority's administrative area and it must provide at least 30 days for the public to provide written submissions.

Other than outlined above, the 2022 regulations make no substantive changes to the existing provisions regarding the public consultation period.

Part 4 – Meeting to Consider the Local Adjustment Factor

4.1 Local authority meeting

The 2022 Regulations do not refer to yearly decisions but instead to “a period as specified in the resolution”. This means that under the 2022 Regulations elected members can now set a local adjustment factor for a period of their choosing. In deciding the period to which a local adjustment factor will apply, elected members are asked to have regard to lifetime of the Council, or in other words to the number of years remaining before the next local elections are due and a new Council will be in place.

It is only possible to make a resolution for a period of more than one local financial year in circumstances where a local adjustment factor is being set. It is not possible to make a decision to not vary the basic rate or to not set a local adjustment factor for a period of more than one local financial year. Likewise, if no resolution at all is passed in respect of the basic rate or local adjustment factor, where by default the basic rate will apply, then that applies only for a period of one local financial year.



As with all resolutions, the resolution to set a local adjustment factor can be revoked in accordance with the provisions included in the Standing Orders of the local authority, as required by Part 6, schedule 10 of the Local Government Act 2001 (as amended).

A decision to revoke a resolution which previously set a local adjustment factor for a period of more than one financial year, and to subsequently set a different local adjustment factor, or revert to the basic rate, is permissible, once it complies with the following:

- Existing provisions regarding the revocation of resolutions;
- The relevant requirements regarding the preparation of the financial reports outlined in regulations 4-6;
- The relevant requirements regarding the public consultation outlined in regulation 7;
- The relevant requirements regarding provision of reports for the meeting, and notice of the meeting outlined in regulation 8; and
- The statutory timelines regarding notification of local adjustment factor decisions to the Revenue Commissioners and the Minister, provided for in the Finance (Local Property Tax) Act 2012, as amended, and in the 2022 Regulations.

The attached FAQ document outlines a number of scenarios regarding the possible decisions taken at the meeting, and associated decision timeframes and revocation options.

It should be noted that the statutory deadline for passing a resolution to set a local adjustment factor is 31 August in a year in which a revaluation takes place, and 15 October in any other year.



A local authority may not set a local adjustment factor unless it has considered all of the relevant documents as set out in Regulations 4 to 7.

Part 5 – Notification of local adjustment factor

5.1 Persons who must be informed when a local adjustment factor is set

Section 20(6)(d) of the Act provides that the Minister can specify the persons who must be informed when a local adjustment factor is set.

The Revenue Commissioners

Section 21(1)(b) of the Finance (Local Property Tax) Act 2012, as amended, sets out the requirement whereby the local authority must notify the Revenue Commissioners of the local adjustment factor in the form and manner specified by them on or before 31 August in a year in which a revaluation takes place, and 15 October in any other year. (This date was previously 30 September).

The Minister for Housing, Local Government and Heritage

Section 20(4) of the Act requires the local authority to notify the Minister for Housing, Local Government and Heritage in writing that it has passed a resolution to set a local adjustment factor and of the local adjustment factor itself. The Regulations state that notification must be received by the Minister on or before 31 August in a year in which a revaluation takes place, and 15 October in any other year, using the prescribed format as set out in Schedule 4 of the Regulations.

Apart from the formal notification to the Minister of the passing of a resolution as referred in the paragraph above, local authorities will be requested, as a procedural matter, to confirm with the Department on an annual basis, the local adjustment factor (or the basic rate, as the case may be) that should apply for the following financial year. The Department will circulate the relevant forms each year for return on or before the relevant deadlines.



Public Notification

Regulation 10 provides that, within 14 days of a local authority passing a resolution to vary the rate of local property tax in their functional area, the local authority shall publish a Public Notice. The Public Notice shall give notice that the local authority has passed a resolution under Section 20(2) of the Act in respect of residential properties situated in the local authority's administrative area for the period specified in the resolution and with effect from the relevant liability date.

Other than outlined above, the 2022 regulations make no substantive changes to the existing provisions outlining the requirements in relation to the Public Notice.

Any queries in relation to this Circular should be made to Deirdre McCarthy or Joe Sinnott at lgfinance@housing.gov.ie.

Is mise, le meas,

A handwritten signature in black ink, appearing to read 'Sinéad O'Gorman', is shown above a horizontal line.

Sinéad O'Gorman

Principal Officer

Local Government Finance

Frequently Asked Questions for LPT local variation decisions

Q.1 – What primary legislation gives local authorities the power to vary LPT rates in their local area?

Section 20 of the [Finance \(Local Property Tax\) 2012](#), as amended, outlines the power of elected members to vary the basic rates of LPT in their local area. Extract below:

Power of elected members of local authority to vary basic rates. Section 20(2)

Where the passing of such a resolution is a reserved function (within the meaning of the Local Government Act 2001, as amended by the Local Government Reform Act 2014) of a local authority, a local authority may pass a resolution that the basic rate should, for a period specified in the resolution and with effect from the date specified in section 21(2) (inserted by the Finance (Local Property Tax) (Amendment) Act 2013), stand varied (either upwards or downwards) by a specified percentage in respect of relevant residential properties situated in the local authority's functional area.

Q.2 – Can local authorities make a local variation decision for more than one year?

Yes, the Local Property Tax (Local Adjustment Factor) Regulations 2022, allow for a local variation decision to apply for a period beyond one year.

The LA follows the process as outlined in Regulations and Guidance i.e. full consultation with public, report prepared for elected members, resolution passed and relevant parties notified. For example, the LA may decide to apply an upward variation decision of 10% for three years without having to revisit the matter again until the three years have passed. Each year, as a procedural matter, the LA is requested to confirm the applicable local variation rate with the Revenue Commissioners and the Department.

Q.3 – What happens if the local authority decides to change the local adjustment factor in year two of a decision that originally spanned three years? For example, LA decides to discontinue with the 10% upward variation after one year and to apply a different varied rate for the following two years, say 15% upward variation?

In order to apply a different varied rate other than that set out in the original resolution; the LA must repeat the process as outlined in Regulations and Guidance i.e. full consultation with public, report prepared for elected members, new resolution passed in accordance with the standing orders of the local authority to supersede any previous decision and relevant parties notified of the outcome. It is important to note that the local authority must allow sufficient time for all of the consultation, reports, and for the required notification to the Revenue Commissioners and Minister HLGH etc., prior to revisiting any previous decision. Revenue & Minister HLGH continue to be notified by LA on an annual basis to confirm the position.

Q.4 – What if a local authority, with a 10% upward variation decision for a three year period, wants to revert back to the basic rate after the first year has passed?

In order to revert back to the basic rate, the LA must repeat the process as outlined in Regulations and Guidance i.e. full consultation with public, report prepared for elected members, revoke the resolution in accordance with the standing orders of the local authorities and notify the relevant

parties of the outcome. It is important to note that the local authority must allow sufficient time for all of the consultation, reports and for the required notification to the Revenue Commissioners and Minister HLGH etc., prior to revisiting any previous decision. Revenue & Minister HLGH continue to be notified by LA on an annual basis to confirm position.

Q,5 – Can a local authority pass a resolution to not vary the Basic Rate for 3 Years?

No; in order to pass a resolution for a specific period e.g. 3 years, it must be varied either upwards or downwards. If the authority decides not to apply any varied rate for 3 years, that is their entitlement, but in order to do so, the authority has to consider the matter and go through the full process as outlined previously, each year. If, at the end of that process, the LA decides not to vary the Local Adjustment Factor, that decision can only apply for the following financial year and must be considered afresh each subsequent year.

Q,6 -- What if a local authority decides to discontinue with a Basic Rate after one year and to apply a different varied rate for the following two years, say 5% upward variation?

As any decision not to vary the Basic Rate can only apply for one year, the matter has to be considered afresh the following year. Having completed the full consultation and financial report process in the following year, the LA may decide to pass a resolution to apply a 5% upward variation for a subsequent two year period.

Q,7-- What happens if a local authority does not pass any resolution in respect of variation of the local rate?

If, having considered the matter, the local authority does not pass any resolution to apply a local adjustment factor, then the basic rate applies by default. Revenue & Minister HLGH continue to be notified by LA on an annual basis to confirm the 'no variation' position. The matter must then be considered afresh the following year.

Q,8-- What are the final dates for notifying the Revenue Commissioners and the Department of a local variation decision?

Any local variation decision in a specific year can only take effect from the following liability year onwards e.g. a decision taken in September 2022 will have an effect from the 2023 LPT liability year. The period, or the number of years that the variation decision is to apply for must be stated in the resolution.

The specific resolution notification dates to the Revenue Commissioners and the Minister for Housing, Local Government and Heritage are as follows; 15 October for any year other than a LPT revaluation year and 31 August in a LPT revaluation year.

As a matter of course, the local authority will continue to notify the Revenue Commissioners and the Department (DHLGH) each year of the applicable local adjustment factor, if any, in place for the following liability year.

APPENDIX 5 Local Property Tax Statistics

Property Tax Statistics

Local Property Tax
Vacant Homes Tax
and Residential Zoned Land Tax

|

(Published August 2026)

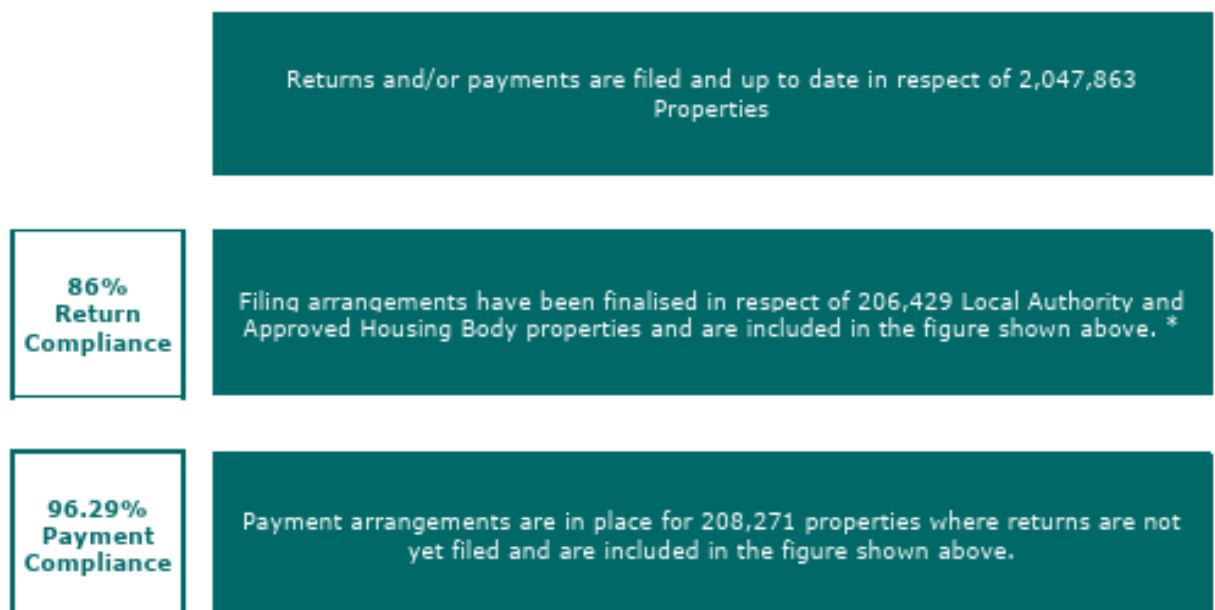


Local Property Tax (LPT)

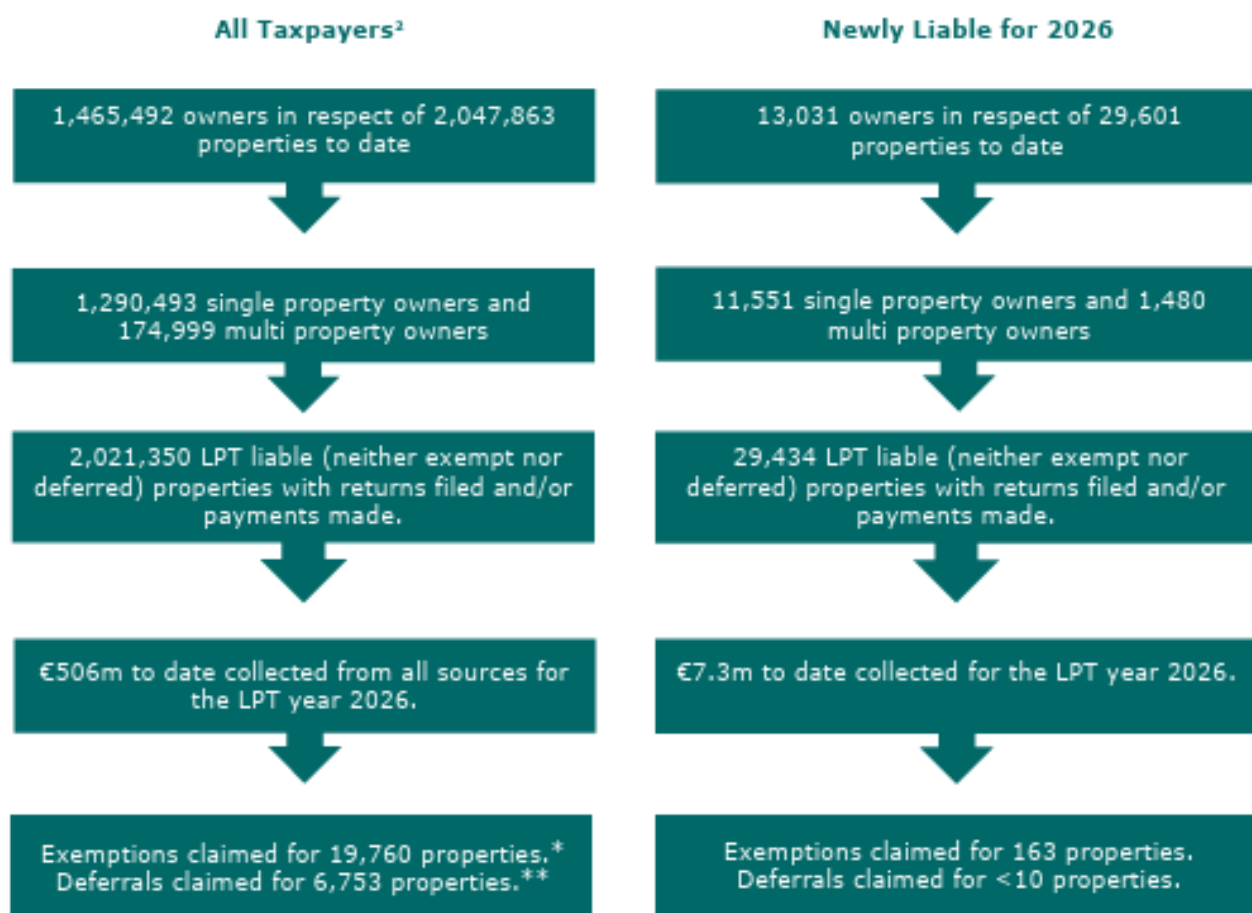
The Finance (Local Property Tax) (Amendment) Act 2025 introduced a new structure and rates for LPT from 2026 onwards. LPT for the years 2026 to 2030 will be based on 1 November 2025 self-assessed values. Residential properties are valued for LPT purposes, by their owners under self-assessment, into one of 20 valuation bands.

Residential property owners were obliged to file a Local Property Tax (LPT) return for the period 2026 to 2030 by 12 November 2025.

Throughout this report, newly liable properties refer to properties that have been completed or became suitable for use as a dwelling between 2 November 2024 and 1 November 2025 and are submitting their first LPT return for LPT year 2026.



*This grouping of Local Authorities (LA) and Approved Housing Bodies (AHB) refers to the 31 LAs and 7 of the largest AHBs. This grouping currently meets its LPT obligations through an alternative filing system. Please note this grouping does not contain all AHBs in the State. Analysis of the AHB cohort is ongoing, and an expanded breakdown for statistical purposes is planned for future reports.

LPT Table 1: Revenue's Engagement with Property Owners and Collections¹ for 2026

*Exemptions for Local Authority owners are currently excluded but will be added in a future statistical report.

**Deferrals exclude cases where the liability balance has been paid in full.

¹ The monetary figures in Table 1 refer to tax collected while the monetary figures in Table 2 refer to the tax liability. The collection figure at a point in time is dependent on the payment method chosen e.g., annual direct debit, Deduction at Source (DAS). € 29.8 million from Deduction at Source (DAS) is included in the €506m All Taxpayer collection figure for LPT year 2026. However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €7.3m Newly Liable collection figure.

² 1,465,492 owners refer to those who filed returns and/or those who made payments but filed no returns. This number is inclusive of all LAs and all AHBs.

LPT Table 2: Local Authority Analysis of LPT Properties and Liabilities

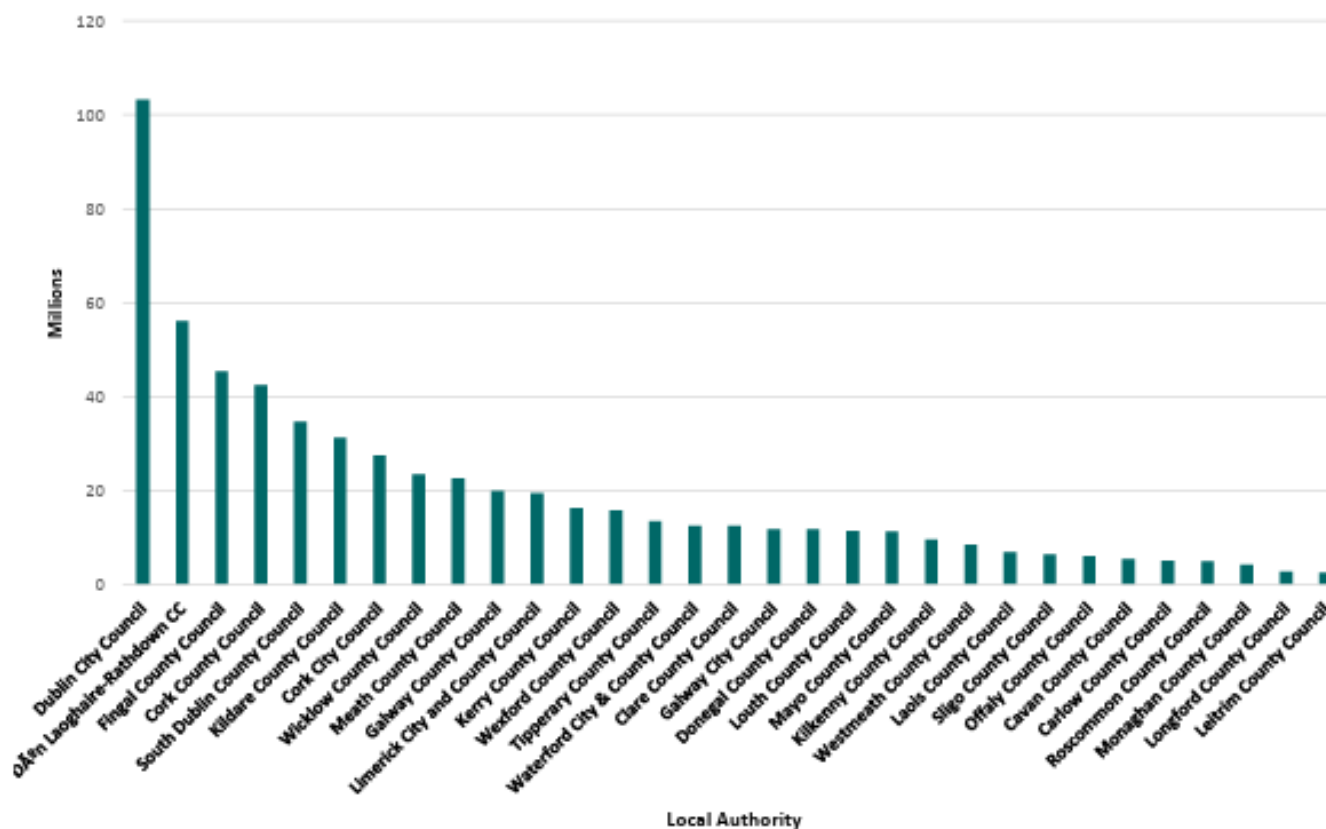
Properties	All	Newly Liable for 2026	LA/AHB ³	Liability to-date for LPT year 2026	All (€m)	Liability to-date for LPT year 2026 ⁴	All (€m)	Newly Liable for 2026 (€m)
Carlow	1.2%	0.6%	1.4%	Carlow	5	Carlow	5	0.04
Cavan	1.5%	0.8%	1.3%	Cavan	5	Cavan	5	0.06
Clare	2.7%	1.6%	1.9%	Clare	12	Clare	12	0.13
Cork City	4.4%	4.6%	6.9%	Cork	70	Cork City	27	0.41
Cork County	7.1%	6.5%	5.4%	Donegal	12	Cork County	42	0.69
Donegal	3.6%	1.2%	2.8%	Dublin	239	Donegal	12	0.10
Dublin City	12.2%	11.6%	17.1%	Galway	32	Dublin City	103	1.11
Dún L/Rathdown	4.8%	6.1%	3.5%	Kerry	16	Dún L/Rathdown	56	0.74
Fingal	5.8%	12.2%	5.2%	Kildare	31	Fingal	45	1.24
Galway City	1.6%	1.0%	1.8%	Kilkenny	10	Galway City	12	0.08
Galway County	3.7%	2.5%	1.9%	Laois	7	Galway County	20	0.23
Kerry	3.5%	1.6%	2.8%	Leitrim	3	Kerry	16	0.10
Kildare	4.5%	6.3%	4.2%	Limerick	19	Kildare	31	0.71
Kilkenny	1.9%	1.6%	1.8%	Longford	3	Kilkenny	10	0.14
Laois	1.6%	2.5%	2.0%	Louth	11	Laois	7	0.21
Leitrim	0.8%	0.2%	0.6%	Mayo	11	Leitrim	3	0.01
Limerick	4.0%	2.4%	3.3%	Meath	23	Limerick	19	0.24
Longford	0.9%	0.2%	1.3%	Monaghan	4	Longford	3	0.01
Louth	2.7%	4.7%	3.3%	Offaly	6	Louth	11	0.35
Mayo	3.0%	1.2%	1.5%	Roscommon	5	Mayo	11	0.08
Meath	3.8%	5.6%	3.2%	Sligo	6	Meath	23	0.50
Monaghan	1.2%	0.7%	1.1%	Tipperary	14	Monaghan	4	0.05
Offaly	1.4%	0.9%	1.4%	Waterford	13	Offaly	6	0.07
Roscommon	1.4%	0.3%	0.9%	Westmeath	9	Roscommon	5	0.02
Sligo	1.5%	0.9%	1.3%	Wexford	16	Sligo	6	0.08
South Dublin	5.4%	9.9%	7.6%	Wicklow	23	South Dublin	35	0.74
Tipperary	3.2%	1.4%	3.2%	All Counties	605	Tipperary	14	0.10
Waterford	2.6%	2.1%	3.3%			Waterford	13	0.18
Westmeath	1.8%	1.8%	1.4%			Westmeath	9	0.14
Wexford	3.3%	2.9%	3.3%			Wexford	16	0.24
Wicklow	2.9%	4.0%	3.3%			Wicklow	23	0.46
All Local Authorities	100%	100%	100.0%			All Local Authorities	605	9.26
Number of Properties	2,047,863	29,601	206,429					

³ This grouping of Local Authorities (LA) and Approved Housing Bodies (AHB) refers to the 31 LAs and 7 of the largest AHBs. This includes Newly Liable properties for 2026.

⁴ €605 million is the LPT liability, with €506 million (recorded in Table 1) collected to date.

Figure 1: Bar chart of liability to-date for LPT year 2026 by Local Authority

Figure 1 outlines the distribution of the liability to date for LPT year 2026 broken down by Local Authority. Total liability for 2026 is €605m. The average liability for a Local Authority is €19.52 million. Dublin City has the highest liability by a considerable margin amounting to €103.20 million. The Local Authority with the lowest liability across the country is Leitrim with €2.53 million.



LPT Table 3: Analysis of Properties and Returns

Payment Method	All	Newly Liabie for 2026
Annual or Monthly Direct Debit	47.3%	59.2%
Credit or Debit Card	28.9%	33.5%
Deduction at Source	14.2%	6.3%
Service Provider	8.5%	0.8%
Cheque or Cash	1.0%	0.2%
All Payment Methods	100.0%	100.0%
Number of Properties	2,047,863	29,601

Property Ownership ⁵	Number of Owners	Percentage
1	1,290,493	88.06%
2	123,828	8.45%
3	27,118	1.85%
4	9,781	0.67%
5-9	10,582	0.72%
10-19	2,350	0.16%
20-49	868	0.06%
50-99	219	0.01%
100 or greater	253	0.02%
All Ownership	1,465,492	100.0%

Exemptions Claimed to date	All	Newly Liabie for 2026
Charitable recreational activities	0.69%	
Charity/Public Body owned for special needs	56.73%	*
Defective concrete blocks grant scheme	9.63%	
Fully subject to commercial rates	5.50%	
Long term illness	13.12%	*
Pyrite damaged	1.31%	
Registered nursing home	1.72%	
Residence of a severely incapacitated individual	11.13%	*
North-South implementation bodies	0.17%	
All Exemptions Claimed	100%	100%
Number of Properties	19,760	163

Exemptions for Local Authority owners are currently excluded but will be added in a future statistical report.

Deferrals	All	Cm	Newly Liabie for 2026	Cm
Deceased liable person	15.1%	0.4	0	0.0000
Financial hardship	3.9%	0.1	*	0.0004
Gross income**	73.8%	1.5	*	0.0011
Insolvent liable person	4.8%	0.1	0	0.0000
Mortgage**	2.4%	0.0	*	0.0004
All Deferrals Claimed	100.0%	2.0	100.0%	0.0018
Number of Properties	6,753		<10	

Deferrals exclude cases where the liability balance has been paid in full.

*Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

**Includes partial and full deferrals.

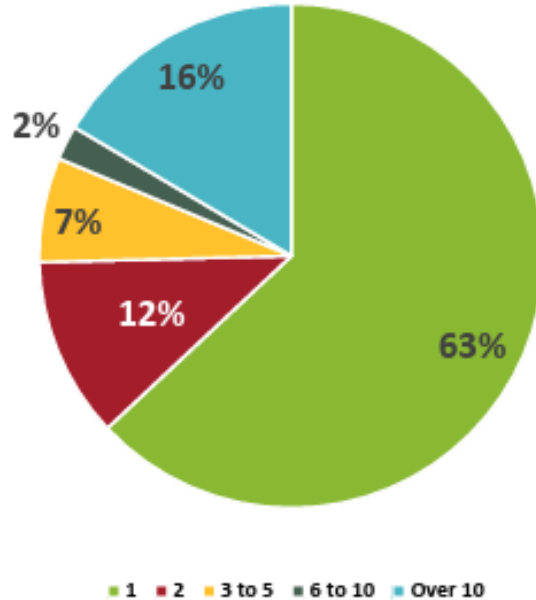
Deferral and exemption categories are explained on the Revenue website.

⁵ Property Ownership in the LPT statistical reports is based on owners of properties where a return has been filed and/or payment has been made. Ownership is based on the most recent owner of the property rather than the owner that was liable on 1/11/2025 for the property.

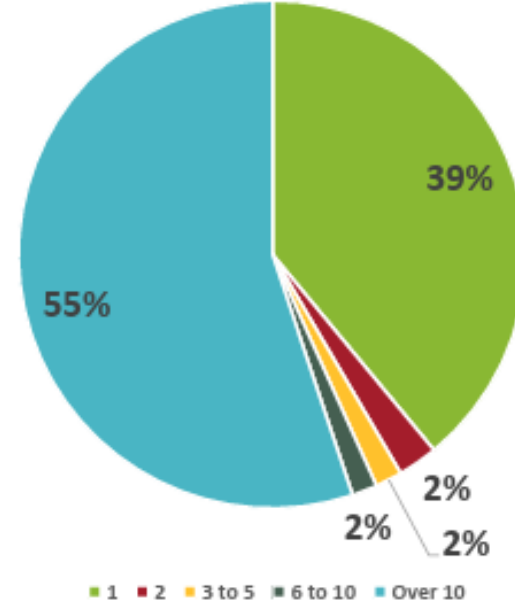
Figure 2: Property Ownership

Figure 2 outlines the distribution of property ownership broken down by number of properties owned. The left pie chart shows that 63% of all properties are owned by a single property owner and 17% of properties have owners with over 10 properties. The pattern changes with newly liable properties for 2026. Just under 55% of newly liable properties are owned by owners with over 10 properties while 39% are owned by a single property owner.

**Breakdown of Number of Properties Owned
(Total)**



**Breakdown of Number of Properties Owned
(Newly Liable)**



LPT Table 4: Analysis of Valuation Bands in LPT year 2026

The tables below provide an analysis of properties that are liable in 2026 where a return has been filed or payment has been made. A breakdown for all properties, those that are LA owned and newly liable is provided below. The speech bubble on the right gives an indication of band movement, specifically how many owners have agreed/disagreed with the Revenue valuation.

Valuation Band	All Properties	LA/AHB Owned ⁶	All Other Owners ⁷	Newly Liable
1: €1-€240,000	36.2%	100%	29.9%	33.9%
2: €240,001-€315,000	19.5%	0.0%	21.4%	6.3%
3: €315,001-€420,000	19.9%	0.0%	21.8%	22.4%
4: €420,001-€525,000	10.7%	0.0%	11.8%	23.6%
5: €525,001-€630,000	5.2%	0.0%	5.7%	7.8%
6: €630,001-€735,000	2.8%	0.0%	3.1%	2.6%
7: €735,001-€840,000	1.9%	0.0%	2.1%	1.4%
8: €840,001-€945,000	1.1%	0.0%	1.2%	0.9%
9: €945,001-€1,050,000	0.8%	0.0%	0.8%	0.4%
10: €1,050,001-€1,155,000	0.5%	0.0%	0.5%	0.1%
11: €1,155,001-€1,260,000	0.4%	0.0%	0.4%	0.2%
12: €1,260,001-€1,365,000	0.2%	0.0%	0.3%	0.1%
13: €1,365,001-€1,470,000	0.2%	0.0%	0.2%	0.1%
14: €1,470,001-€1,575,000	0.1%	0.0%	0.2%	0.1%
15: €1,575,001-€1,680,000	0.1%	0.0%	0.1%	0.0%
16: €1,680,001-€1,785,000	0.1%	0.0%	0.1%	0.0%
17: €1,785,001-€1,890,000	0.1%	0.0%	0.1%	0.0%
18: €1,890,001-€1,995,000	0.0%	0.0%	0.1%	0.0%
19: €1,995,001-€2,100,000	0.1%	0.0%	0.1%	0.0%
20: Over €2.1 million	0.2%	0.0%	0.2%	0.1%
All Bands	100%	100%	100%	100%
Number of Properties	2,047,863	206,429	1,841,434	29,601

For 82% of properties, the owner valuation band is the same as the Revenue guidance

7% returned a lower band (6% reduced by 1 band, 1% by 2 and 0.3% by 3 or more)

10% returned a higher band (9% increased by 1 band, 1% by 2 and 0.4% by 3 or more)

Therefore, 97% of owner valuations are the same or one band higher or lower than the Revenue guidance

⁶ This grouping of Local Authorities (LA) and Approved Housing Bodies (AHB) refers to the 31 LAs and 7 of the largest AHBs.

⁷ Includes other AHBs.

LPT Table 5: Expanded Distribution of Valuations to Date for 2026

The table below provides the distribution of valuation bands to date including properties owned by Local Authorities and Approved Housing Bodies. All properties owned by Local Authorities/Approved Housing Bodies are in Band 1.

The full distribution is provided where possible. Where a Local Authority has low property numbers in the upper bands the remaining bands are grouped under the last value shown. For example, .2% of properties in Carlow are in bands 9 to 20. This is to protect taxpayer confidentiality.

Local Authority of Property	Band 1 %	Band 2 %	Band 3 %	Band 4 %	Band 5 %	Band 6 %	Band 7 %	Band 8 %	Band 9 %	Band 10 %	Band 11 %	Band 12 %	Band 13 %	Band 14 %	Band 15 %	Band 16 %	Band 17 %	Band 18 %	Band 19 %	Band 20 %
Carlow	50.3%	27.2%	15.8%	4.5%	1.2%	0.3%	0.3%	0.2%	0.2%											
Cavan	66.5%	19.6%	10.3%	2.1%	1.0%	0.3%	0.1%	0.1%												
Clare	46.2%	26.7%	17.6%	6.1%	1.4%	1.1%	0.4%	0.2%	0.1%	0.2%										
Cork City	31.9%	20.1%	24.4%	12.3%	5.2%	1.6%	1.7%	0.9%	0.6%	0.5%	0.3%	0.2%	0.2%	0.1%	0.2%					
Cork County	34.1%	22.8%	24.8%	10.4%	4.1%	1.3%	1.1%	0.6%	0.3%	0.2%	0.1%	0.3%								
Donegal	74.1%	15.3%	7.3%	1.6%	1.0%	0.3%	0.1%	0.2%												
Dublin City	22.8%	13.9%	21.8%	16.6%	8.7%	4.4%	3.0%	2.1%	1.5%	1.1%	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.7%
Dún L/Rathdown	8.2%	2.4%	11.4%	15.5%	14.6%	12.0%	10.0%	7.5%	5.3%	3.1%	2.4%	1.6%	1.2%	0.9%	0.7%	0.6%	0.4%	0.3%	0.3%	1.3%
Fingal	13.1%	14.4%	25.4%	19.4%	10.8%	5.8%	3.6%	2.5%	1.5%	0.8%	0.6%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.1%	0.2%	0.3%
Galway City	25.1%	21.5%	27.7%	12.9%	3.6%	3.8%	2.3%	1.2%	0.6%	0.4%	0.3%	0.2%	0.1%	0.1%	0.3%					
Galway County	38.4%	26.9%	21.0%	7.9%	2.2%	1.7%	0.8%	0.4%	0.2%	0.1%	0.1%	0.2%								
Kerry	45.7%	26.4%	18.3%	5.7%	2.1%	0.6%	0.5%	0.3%	0.1%	0.1%	0.2%									
Kildare	20.5%	16.2%	28.5%	19.4%	8.4%	3.1%	1.7%	0.6%	0.3%	0.2%	0.1%	0.1%	0.1%	0.3%						
Kilkenny	40.6%	27.5%	19.5%	6.9%	2.4%	1.0%	0.8%	0.5%	0.2%	0.1%	0.1%	0.2%								
Laois	49.0%	28.4%	15.9%	4.4%	1.1%	0.6%	0.2%	0.1%	0.2%											
Leitrim	75.4%	16.3%	6.5%	1.1%	0.4%	0.3%														
Limerick	45.1%	25.0%	18.6%	6.6%	1.8%	1.4%	0.7%	0.3%	0.2%	0.1%	0.1%	0.2%								
Longford	71.9%	19.6%	6.7%	1.4%	0.2%	0.3%														
Louth	43.6%	23.3%	21.0%	7.5%	2.7%	0.9%	0.5%	0.2%	0.1%	0.3%										
Mayo	59.8%	23.1%	11.8%	3.3%	0.8%	0.6%	0.3%	0.1%	0.1%	0.1%										
Meath	22.0%	20.6%	30.2%	14.9%	6.7%	2.7%	1.3%	0.5%	0.4%	0.2%	0.2%	0.1%	0.2%							
Monaghan	64.0%	21.0%	11.2%	2.0%	1.1%	0.3%	0.1%	0.1%	0.1%											
Offaly	51.4%	27.7%	15.0%	3.8%	1.0%	0.5%	0.2%	0.1%	0.1%	0.2%										
Roscommon	66.0%	21.6%	9.1%	2.1%	0.5%	0.3%	0.2%	0.2%												
Sligo	61.4%	17.3%	12.7%	3.5%	2.9%	1.1%	0.5%	0.2%	0.1%	0.2%										
South Dublin	18.2%	14.2%	26.1%	19.4%	9.8%	5.5%	3.5%	1.4%	0.8%	0.2%	0.3%	0.2%	0.1%	0.1%	0.2%					
Tipperary	54.7%	24.9%	13.8%	4.3%	1.0%	0.7%	0.3%	0.1%	0.1%	0.2%										
Waterford	49.0%	22.4%	17.2%	6.2%	2.8%	0.8%	0.7%	0.3%	0.2%	0.1%	0.1%	0.2%								
Westmeath	43.6%	28.1%	19.0%	6.1%	1.4%	1.0%	0.5%	0.2%	0.1%	0.2%										
Wexford	44.7%	26.8%	19.1%	6.0%	1.9%	0.6%	0.4%	0.2%	0.1%	0.1%	0.1%									
Wicklow	20.4%	12.9%	22.6%	17.9%	10.3%	6.2%	3.5%	1.4%	1.3%	0.9%	0.8%	0.5%	0.4%	0.2%	0.2%	0.5%				
All	38.2%	19.5%	19.9%	10.7%	5.2%	2.8%	1.9%	1.1%	0.8%	0.5%	0.4%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%

Valuation bands and rates		
Basic rate of LPT for the valuation period 2026 to 2030		
New Band Structure and Charges		
	Valuation band €	LPT charge basic rate €
1	1 - 240,000	95
2	240,001 - 315,000	235
3	315,001 - 420,000	333
4	420,001 - 525,000	428
5	525,001 - 630,000	523
6	630,001 - 735,000	618
7	735,001 - 840,000	713
8	840,001 - 945,000	808
9	945,001 - 1,050,000	903
10	1,050,001 - 1,155,000	998
11	1,155,001 - 1,260,000	1,094
12	1,260,001 - 1,365,000	1,272
13	1,365,001 - 1,470,000	1,535
14	1,470,001 - 1,575,000	1,797
15	1,575,001 - 1,680,000	2,060
16	1,680,001 - 1,785,000	2,322
17	1,785,001 - 1,890,000	2,585
18	1,890,001 - 1,995,000	2,847
19	1,995,001 - 2,100,000	3,110

The LPT charge for these properties is calculated as the sum of:

0.0906% of the first €1.26 million of the declared market value of the property

0.25% of the portion of the declared market value between €1.26 million and €2.1 million.

And 0.3% of the portion of the declared market value above €2.1 million.

If your property is valued over €2.1 million, you must declare a specific market value for your property on your LPT Return.

APPENDIX 6 – 2026 LPT funding pre-variation.

2026 Local Property Tax (LPT) Allocations to Local Authorities

Local Authority	2026 LPT funding pre-variation					2026 LPT funding post variation****							
	Estimated 2026 LPT Yield €601.5m* (before any local variation of base rate)	2026 Baseline**	Surplus/Shortfall (100% LPT Retained Locally minus LPT Baseline)	D = Shortfall in 'C'	Distribution of Equalisation Funding	Amount of Surplus*** for LA own use (31% of estimated LPT yield)	Balance of Surplus*** to Self-Fund Housing and Roads Services	LPT for authority's own use (Baseline & any Surplus, less Self-Funding)	Total LPT funding (before any local variation of base rate)	2026 Local Adjustment Factor variation percentage (where applicable)	Gain/(Loss) to LA following any local variation decision**** compared to original allocation	Revised portion of LPT for the authority's own use	Total LPT Allocation (after any local variation of base rate)
A	B	C = (A - B)	D = Shortfall in 'C'			E = (A + 31%)	F = (C - E)	G = (H - F)	H = (A + D)	I = Max +/- 15%	J = (A + I)	K = (H + G)	O = (H + I)
Carlow County Council	€ 4,465,579	€ 9,214,470	€ -4,748,891	€ 4,748,891	€ 7,606,202	€ 9,214,470	€ 9,214,470	€ 12,183,496	€ 9,214,470	+15%	€ 669,837	€ 9,884,307	€ 9,884,307
Cavan County Council	€ 4,577,294	€ 12,183,496	€ -7,606,202	€ 7,606,202	€ 7,606,202	€ 9,214,496	€ 12,183,496	€ 12,183,496	€ 9,214,496	+15%	€ 668,584	€ 12,870,080	€ 12,870,080
Clare County Council	€ 10,758,169	€ 10,879,318	€ -121,149	€ 121,149	€ 121,149	€ 10,879,318	€ 10,879,318	€ 10,758,169	€ 10,879,318	+15%	€ 1,613,725	€ 12,493,043	€ 12,493,043
Donegal County Council	€ 10,410,636	€ 27,419,850	€ -17,009,214	€ 17,009,214	€ 17,009,214	€ 27,419,850	€ 27,419,850	€ 27,419,850	€ 27,419,850	+15%	€ 1,531,595	€ 28,951,445	€ 28,951,445
Galway City Council	€ 17,212,255	€ 21,609,071	€ -4,396,815	€ 4,396,815	€ 4,396,815	€ 21,609,071	€ 21,609,071	€ 21,609,071	€ 21,609,071	+15%	€ 2,561,838	€ 24,190,909	€ 24,190,909
Kerry County Council	€ 14,631,136	€ 16,176,761	€ -1,545,624	€ 1,545,624	€ 1,545,624	€ 16,176,761	€ 16,176,761	€ 16,176,761	€ 16,176,761	+10%	€ 1,463,114	€ 17,639,874	€ 17,639,874
Kilkenny County Council	€ 8,635,683	€ 12,773,913	€ -4,138,230	€ 4,138,230	€ 4,138,230	€ 12,773,913	€ 12,773,913	€ 12,773,913	€ 12,773,913	+15%	€ 1,295,352	€ 14,069,265	€ 14,069,265
Laois County Council	€ 6,004,844	€ 12,020,533	€ -6,015,689	€ 6,015,689	€ 6,015,689	€ 12,020,533	€ 12,020,533	€ 12,020,533	€ 12,020,533	+15%	€ 900,727	€ 12,921,259	€ 12,921,259
Leitrim County Council	€ 2,144,959	€ 10,656,315	€ -8,511,357	€ 8,511,357	€ 8,511,357	€ 10,656,315	€ 10,656,315	€ 10,656,315	€ 10,656,315	+15%	€ 321,744	€ 10,978,059	€ 10,978,059
Limerick City & County Council	€ 16,911,976	€ 20,154,464	€ -3,242,488	€ 3,242,488	€ 3,242,488	€ 20,154,464	€ 20,154,464	€ 20,154,464	€ 20,154,464	+15%	€ 2,536,796	€ 22,691,260	€ 22,691,260
Longford County Council	€ 2,404,409	€ 10,606,648	€ -8,202,239	€ 8,202,239	€ 8,202,239	€ 10,606,648	€ 10,606,648	€ 10,606,648	€ 10,606,648	+15%	€ 360,661	€ 10,967,309	€ 10,967,309
Louth County Council	€ 11,525,105	€ 11,966,198	€ -441,094	€ 441,094	€ 441,094	€ 11,966,198	€ 11,966,198	€ 11,966,198	€ 11,966,198	None	€ -	€ 11,966,198	€ 11,966,198
Mayo County Council	€ 10,133,668	€ 22,012,344	€ -11,878,677	€ 11,878,677	€ 11,878,677	€ 22,012,344	€ 22,012,344	€ 22,012,344	€ 22,012,344	+10%	€ 1,013,367	€ 23,025,711	€ 23,025,711
Monaghan County Council	€ 3,493,174	€ 13,038,572	€ -9,545,398	€ 9,545,398	€ 9,545,398	€ 13,038,572	€ 13,038,572	€ 13,038,572	€ 13,038,572	+15%	€ 553,976	€ 13,592,548	€ 13,592,548
Offaly County Council	€ 5,342,410	€ 11,552,214	€ -6,209,803	€ 6,209,803	€ 6,209,803	€ 11,552,214	€ 11,552,214	€ 11,552,214	€ 11,552,214	+15%	€ 801,362	€ 12,353,575	€ 12,353,575
Roscommon County Council	€ 4,278,065	€ 12,293,634	€ -8,015,568	€ 8,015,568	€ 8,015,568	€ 12,293,634	€ 12,293,634	€ 12,293,634	€ 12,293,634	+15%	€ 641,710	€ 12,935,344	€ 12,935,344
Sligo County Council	€ 5,546,051	€ 12,302,627	€ -6,756,576	€ 6,756,576	€ 6,756,576	€ 12,302,627	€ 12,302,627	€ 12,302,627	€ 12,302,627	+15%	€ 831,908	€ 13,134,535	€ 13,134,535
Tipperary County Council	€ 12,022,702	€ 28,251,602	€ -16,228,900	€ 16,228,900	€ 16,228,900	€ 28,251,602	€ 28,251,602	€ 28,251,602	€ 28,251,602	+15%	€ 1,803,405	€ 30,055,008	€ 30,055,008
Waterford City and County Council	€ 11,032,522	€ 20,878,971	€ -9,846,448	€ 9,846,448	€ 9,846,448	€ 20,878,971	€ 20,878,971	€ 20,878,971	€ 20,878,971	+15%	€ 1,654,878	€ 22,533,849	€ 22,533,849
Westmeath County Council	€ 7,482,726	€ 13,205,507	€ -5,722,781	€ 5,722,781	€ 5,722,781	€ 13,205,507	€ 13,205,507	€ 13,205,507	€ 13,205,507	+15%	€ 1,122,409	€ 14,327,916	€ 14,327,916
Wexford County Council	€ 13,900,236	€ 16,026,453	€ -2,126,216	€ 2,126,216	€ 2,126,216	€ 16,026,453	€ 16,026,453	€ 16,026,453	€ 16,026,453	+15%	€ 2,065,035	€ 18,111,488	€ 18,111,488
Wick County Council	€ 25,533,936	€ 13,188,643	€ 12,345,293	€ 12,345,293	€ 12,345,293	€ 7,915,520	€ 4,415,773	€ 21,114,163	€ 23,333,936	+12%	€ 3,064,072	€ 24,397,936	€ 28,598,009
Dún Laoghaire-Rathdown Co. Council	€ 36,054,530	€ 21,155,747	€ 14,898,783	€ 14,898,783	€ 14,898,783	€ 11,796,904	€ 5,103,878	€ 32,950,652	€ 38,058,831	+15%	€ 5,078,180	€ 38,636,831	€ 43,762,710
Fingal City Council	€ 89,230,246	€ 14,270,919	€ 74,959,327	€ 74,959,327	€ 74,959,327	€ 21,681,376	€ 33,497,851	€ 35,735,295	€ 69,230,246	-15%	€ -10,364,537	€ 25,347,758	€ 58,485,709
Dublin City Council	€ 109,447,019	€ 28,395,592	€ 81,051,427	€ 81,051,427	€ 81,051,427	€ 33,928,576	€ 47,122,851	€ 62,324,168	€ 109,447,019	None	€ -	€ 62,324,168	€ 109,447,019
Fingal County Council	€ 49,735,680	€ 9,424,881	€ 40,310,799	€ 40,310,799	€ 40,310,799	€ 15,418,061	€ 34,892,738	€ 24,942,942	€ 49,735,680	-5%	€ -2,486,784	€ 22,356,158	€ 47,248,896
Galway City Council	€ 10,339,596	€ 5,099,723	€ 5,239,873	€ 5,239,873	€ 5,239,873	€ 3,205,275	€ 2,034,598	€ 8,304,998	€ 10,339,596	+15%	€ 1,550,939	€ 9,855,937	€ 11,890,536
Kildare County Council	€ 29,353,465	€ 15,255,790	€ 14,097,675	€ 14,097,675	€ 14,097,675	€ 9,099,574	€ 4,998,101	€ 24,355,364	€ 29,353,465	+10%	€ 2,935,346	€ 27,290,710	€ 32,288,811
Meath County Council	€ 23,137,604	€ 13,771,034	€ 9,365,569	€ 9,365,569	€ 9,365,569	€ 7,162,557	€ 2,192,912	€ 20,944,691	€ 23,137,604	None	€ -	€ 20,944,691	€ 23,137,604
South Dublin County Council	€ 40,331,285	€ 11,426,059	€ 28,905,226	€ 28,905,226	€ 28,905,226	€ 12,502,698	€ 16,402,528	€ 23,828,757	€ 40,331,285	-7.5%	€ -3,034,846	€ 20,903,911	€ 37,306,339
Wicklow County Council	€ 23,457,871	€ 13,130,668	€ 10,327,203	€ 10,327,203	€ 10,327,203	€ 7,271,940	€ 3,055,263	€ 20,402,608	€ 23,457,871	+6%	€ 1,407,472	€ 21,810,081	€ 24,865,343
Total	€ 601,534,831	€ 470,351,015	€ 131,183,816	€ 142,309,360	€ 142,309,360	€ 129,772,582	€ 143,720,594	€ 600,123,598	€ 743,844,192		€ 25,259,877	€ 623,363,474	€ 767,084,068

LPT 100% €601.5m* LPT allocations have been calculated based on an estimated yield (pre variation) for the 2026 LPT liability year of €601.5m, based on 2025 LPT liabilities data as provided by the Revenue Commissioners (including deferrals), an estimated €42m uplift arising from revaluation, and an additional €7.7m for newly liable properties for 2026.

2026 Baseline ** Every local authority is entitled to receive a minimum amount of funding under the LPT allocation process known as Baseline. The 2026 LPT Baseline is increased by €42m from the 2025 Baseline in line with Revenue's estimate of the yield increase as result of revaluation in November 2025.

Surplus*** Certain local authorities, with stronger property bases, will receive additional income in 2026 from LPT compared to their Baseline. These local authorities will use this surplus funding in two ways, with a portion available for their own purposes and the remainder, if any, to fund some services in the Housing and Roads areas, thereby replacing Central Government funding. The portion retained for the authorities' own purposes is an amount equal to 31% of the total expected LPT (field in their respective areas (before any decision to vary rates)) or, in the case where that surplus is less than 31%, the full amount.

2026 Local Variation Decision**** Local authorities may vary the rate of LPT in their administrative area by up to 15% of the basic rate of the Tax. Where an authority decides to vary the LPT basic rate upwards, it retains 100% of the resultant additional income collected in the local authority area. Likewise, where the rate is reduced, the authority forgoes the full amount of the reduced LPT income collected. 25 local authorities resolved to increase their LPT rates above the basic rate for 2026, raising an additional €39.1m of LPT income. 3 local authorities decided to reduce the basic rate locally, forgoing €15.9m in LPT income as a result of their decisions. The overall net gain arising from the variation decisions for 2026 is €23.2m.