

## ***Local Property Tax: equalization funds, surpluses and Local Authorities use of new tax powers***

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### **Key Point:**

In 2019 the total Local Property Tax (LPT) yield amounted to €487million. Between the years 2015 and 2019, 21 Local Authorities (LA) experienced funding deficits and required equalization funding. The level of equalization funds allocated to LAs in 2019 was €138m: an increase of €36m, or 35%, compared to 2015. During the years 2015 to 2019, 12 LAs achieved surplus funding. LAs with surplus LPT funds use this funding for discretionary purposes and to self-fund housing and roads services. In 2019, the LPT surplus retained for discretionary purposes amounted to €63m: a slight decrease of €3m compared to 2015. A greater decrease was evident in the balance of surplus LPT funding available to self-fund roads and housing services. In 2019, the balance of surplus available for LAs to self-fund was €109m. This represented a decrease of €44m, or 30%, compared to 2015. A central element of the LPT policy was the power granted to LAs in 2014 to vary the basic rate of LPT by up to 15%. However, to date only a small number of LAs have exercised this power for the purposes of generating additional funds for local services. In 2019, five LAs increased the basic rate of their LPT (between 2.5% and 10%): generating additional revenue amounting to €3m. By contrast, four LAs decreased their LPT basic rate (between -10% and -15%) in 2019, resulting in a loss of €28m in potential revenue. A consistent trend across the years reviewed has been the loss in potential revenue that could have been generated from the residential property tax. In particular, a significant loss in additional revenue for discretionary purposes and to self-fund housing and roads was evident among LAs in the County Dublin region who made the decision to reduce their LPT by up to 15% during the years 2015 to 2019. Residential property prices have increased by 46% nationally and by 37% in the County Dublin region between 2014 and 2018. However, LPT valuations have not been raised. Failure to keep track of property price inflation entails a substantial loss of potential revenue.

### **Policy overview**

The LPT is an annual tax charged on the market value of all residential properties in Ireland. It came into effect on 1 July 2013 and is collected by the Revenue Commissioners. This tax is charged on residential properties, with the owner of a property being liable<sup>1</sup>. The revenue raised is used to fund various services provided by LAs such as: public parks, libraries, open spaces and leisure amenities, planning and

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<sup>1</sup> Note: In the case of leases agreed with tenants over twenty years, the tenant becomes liable.

development, fire and emergency services, maintenance and cleaning of streets, and street lighting. As a revenue source, the LPT accounted for 10% of total LA income in 2018<sup>2</sup>.

### **LPT: revenue deficits and surpluses between the years 2015-2019**

In implementing the LPT, the government decided that 80% of LPT revenue is retained locally to fund public services, while the remaining 20% is used to fund other LAs that do not have a sufficient property base to meet their funding requirements. Furthermore, every LA is entitled to receive a minimum amount of funding from the retention of LPT known as the baseline. Equalization is the process through which all LPT allocations are funded up to this baseline<sup>3</sup>.

In the case of LAs with large property bases, additional income is received from LPT compared to their baseline (i.e. minimum funding level needed for that LA to function). LAs use this surplus funding in two ways: 1) retain a portion of the funding for their 'own use'; 2) use the remainder (if any) to fund services in the Housing and Roads service division areas. This is a process known as self-funding<sup>4</sup>.

Table 1 shows the distribution of surpluses and equalization funds during the years 2015, 2018 and 2019. In 2019, the total LPT yield amounted to €487m. This represented a decrease of €13m, or -2.6%, compared to 2015. If we compare the LPT retained locally (i.e. 80% of the total LPT yield) to the LPT baseline, the data suggests that there has been a dramatic fall in total surplus revenue: decreasing from €117m in 2015 to €34m in 2019. This has been due to: 1) the increase in equalization funds required by LAs below the baseline/minimum level of funding required and 2) a decrease in the amount of LA surplus revenue for discretionary funding and self-funding of housing and road services.

Between the years 2015 and 2019, total equalization funding increased by €36m: increasing from €102m in 2015 to €138m in 2019. During these years, 21 LAs were below the baseline/minimum level of funding required. These LAs included: Carlow, Cavan, Donegal, Galway (County Council), Kilkenny, Laois, Leitrim, Limerick, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Tipperary, Waterford, Westmeath, Wexford, Cork City Council (2017, 2018 & 2019) and Kerry (2017, 2018 & 2019).

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<sup>2</sup> See Malone, P. (2019) *Local Authority Finance: Income and Expenditure Trends* [Online] Available at: <http://publicpolicy.ie/papers/local-authority-finance-income-and-expenditure-trends/>

<sup>3</sup> The baseline is historically linked to funding previously received by a LA from the Local Government Fund as a General Purposes Grant and to the levels of Pension Related Deductions retained by a LA. Effectively, the LPT allocations replaces both of these previous sources of funding provided to LAs (Department of Housing, Planning and Local Government, 2018a).

<sup>4</sup> The portion retained as a surplus by LAs for their 'own use' is an amount equal to their individual baseline (minimum level of funding required) plus 20% of the total expected LPT income in their respective areas (before any to decision to vary LPT rates by +/- 15%) or in the case where the surplus is less than 20%, the full amount.

In terms of the LPT surplus revenue retained by LAs with a large property base and additional income, there has been a slight fall in the amount of surplus retained for discretionary purposes: decreasing from €66m in 2015 to €63m in 2019. By contrast, a greater decrease is evident in the balance of surplus LPT revenue available to self-fund housing and road services. In 2019, the balance of surplus available for LAs to self-fund was €109m. This represented a decrease of €44m, or 30%, compared to 2015. During these years, 12 LAs were above the baseline/minimum level of funding required. These LAs included: Cork City Council (2015 & 2016), Kerry (2015 & 2016), Clare, Cork, Dún Laohaire-Rathdown, Dublin, Fingal, Galway City Council, Kildare, Meath, South Dublin and Wicklow.

**Table 1: Distribution of Surpluses and Equalization Funds during the years 2015, 2018 and 2019 (Million)<sup>5</sup>**

	LPT Estimated Yield	Surplus/Deficit	Equalization Funding	Amount of surplus to be retained for discretionary purposes (20% of estimated LPT Yield)	Balance of Surplus to Self-Fund Housing and Road Services	N of LAs	
2015	<i>LAs in Deficit</i>	147,740,825	-102,457,019	102,457,019	-	-	19
	<i>LAs in Surplus</i>	352,259,174	219,892,021	-	66,476,376	153,415,645	12
	<b>Total</b>	<b>500,000,000</b>	<b>117,435,000</b>	<b>102,457,019</b>	<b>66,476,375</b>	<b>153,415,645</b>	<b>31</b>
2018	<i>LAs in Deficit</i>	168,905,118	-138,862,993	138,862,993	-	-	21
	<i>LAs in Surplus</i>	316,658,300	172,127,722	-	63,289,550	108,838,172	10
	<b>Total</b>	<b>485,563,418</b>	<b>33,264,729</b>	<b>138,862,993</b>	<b>63,289,551</b>	<b>108,838,171</b>	<b>31</b>
2019	<i>LAs in Deficit</i>	169,379,251	-138,483,686	138,483,686	-	-	21
	<i>LAs in Surplus</i>	317,412,295	172,730,917	-	63,474,590	109,256,327	10
	<b>Total</b>	<b>486,791,545</b>	<b>34,247,231</b>	<b>138,483,686</b>	<b>63,474,590</b>	<b>109,256,327</b>	<b>31</b>

Source: Department of Housing, Planning and Local Government (2015, 2018b and 2019)

**LPT: LAs use of the power to increase/decrease basic rate of LPT by 15%**

From the 1 July 2014, all LAs were granted the power to vary the basic rate of LPT by up to 15%. In the case of LAs that decide to increase the LPT rate, the full amount of additional LPT collected is retained by those LAs. If a LA decides to reduce the LPT rate, the full cost of that reduction is reflected in a decreased LPT allocation to that LA.

Table 2 shows the LPT Adjustment Factor Variation (LAFV) rates during the years 2015, 2018 and 2019. In 2015, the total LPT funding provided *pre*-variation was over €500m.

<sup>5</sup> Note: Due to rounding, numbers presented in this table may not add up precisely to the totals provided. For a detailed breakdown on a per LA basis see Appendix 1.

During this year, 17 LAs resolved to introduce 'no change' to the LAVF rate. These LAs retained the total LPT funds provided *pre-variation* which amounted to €195m. While no LA increased their LAVF rates in 2015, 14 LAs resolved to reduce their LAVF rates (between -1.5% and -15%). The loss in potential revenue for LAs with a negative LAVF rate was €43m, with total LPT revenue allocated *post-variation* in 2015 amounting to €460m.

LPT funding provided 'pre-variation' in 2018 was €527m: an increase of €25m on 2015. In 2018, 20 LAs opted to introduce 'no change' to the LAVF rates: with those LAs retaining total LPT funds amounting to almost €260m. By contrast to 2015, 7 LAs resolved to increase their LAVF rates (at a rate between 2.5% and 10%). This provided over €5m in additional funding to these LAs combined. Furthermore, only four LAs resolved to reduce their LAVF rate in 2018, at a rate between -10 and -15%. This represented a combined loss of €28m in potential revenue for these LAs. The total LPT allocated *post-variation* in 2018 was €504m: with the total loss in potential LA revenue amounting to €23m.

Similar trends are also evident in 2019. In 2019, 22 LAs decided to introduce 'no change' to LAVF rates: an increase of 5 LAs compared to 2015. The total revenue retained by these LAs combined amounted to almost €300m. There continues to be a comparable number of LAs resolving to increase or decrease their LAVF rates: with five LAs opting to increase their LAVF rate (between 2.5% to 10%) and four LAs deciding to decrease their LAVF rate (between -10% and -15%) in 2019. The additional revenue received by LAs with a positive LAVF rate amounted to €3m. LAs with a negative LAVF rate experienced a loss of €28m in potential revenue. The total LPT allocated *post-variation* in 2019 was €503m: with the total loss in potential LA revenue amounting to €24m.

**Table 2: Local Property Tax Adjustment Factor Variation during the years 2015, 2018 and 2019 (Million)<sup>6</sup>**

		Total LPT Funds Provided	Local Adjustment Variation Factor Rate	Loss/Gain	Total LPT Allocated	N of LAs
2015	<i>LAs with Negative Variation</i>	307,669,232	-1.5% to -15%	-43,588,880	264,080,351	14
	<i>LAs with No Change</i>	194,787,789	-	-	194,787,789	17
	<i>LAs with Positive Variation</i>	0	-	0	0	0
	<b>Total</b>	<b>502,457,019</b>	<b>-</b>	<b>-43,588,880</b>	<b>458,868,139</b>	<b>31</b>
2018	<i>LAs with Negative Variation</i>	161,075,407	-10% to -15%	-28,290,599	132,784,808	4
	<i>LAs with No Change</i>	259,263,483	-	-	259,263,483	20
	<i>LAs with Positive Variation</i>	106,974,839	2.5% to 10%	5,112,927	112,087,766	7
	<b>Total</b>	<b>527,313,727</b>	<b>-</b>	<b>-23,177,671</b>	<b>504,136,056</b>	<b>31</b>
2019	<i>LAs with Negative Variation</i>	161,432,659	-10% to -15%	-28,355,927	133,076,734	4
	<i>LAs with No Change</i>	299,237,787	-	-	299,237,787	22
	<i>LAs with Positive Variation</i>	67,246,477.00	2.5% to 10%	3,445,190	70,691,664	5
	<b>Total</b>	<b>527,916,923</b>	<b>-</b>	<b>-24,910,736</b>	<b>503,006,186</b>	<b>31</b>

Source: Department of Housing, Planning and Local Government (2015, 2018b and 2019)

### **Summary: Impact of LPT as a LA revenue source**

A consistent trend across the years reviewed has been the loss in potential revenue that could be generated from the residential property tax. While a substantial number of LAs experiencing funding deficits received equalization funding between the years 2015 and 2019, less than half of these resolved to increase the LVAf to generate additional revenue.

A significant loss in additional revenue for discretionary purposes and to self-fund housing and roads was also evident among LAs who made the decision to reduce the LVAf rate. LAs in the County Dublin region (Dublin City, Dún Laoghaire-Rathdown, Fingal and Dublin South) in particular, were the most consistent in achieving funding surpluses (due to the large property base) and in reducing their LVAf rate by 15% between the years 2015-2019<sup>7</sup>. The decision by these LAs to reduce their LVAf rate resulted in a dramatic loss of potential revenue amounting to over €147m across the five years 2015 to 2019.

<sup>6</sup> Note: Due to rounding, numbers presented in this table may not add up precisely to the totals provided. For a detailed breakdown on a per LA basis see Appendix 2.

<sup>7</sup> Note: While Fingal County Council reduced their LPT rate by 15% in years 2015, 2016 and 2017, the LA resolved to reduce the LPT rate by 10% in 2018 and 2019.

The opportunity to gain additional revenue becomes more apparent when we compare the base price for residential properties established for the LPT in 2014 with the current market value of residential properties and rising inflation. Recent data from the CSO (2019) shows that residential property prices nationally have increased by 46% between the years 2014 and 2018. Similar trends are also evident in the County Dublin region, where residential property prices have increased by 37% between the years 2014 and 2018. This significant increase in the value of residential properties, both nationally and in County Dublin, raises important public policy concerns surrounding the appropriateness of the current LPT baseline which determines the value of residential properties and the tax to be paid by homeowners and which is not adjusted to take account of changes in property values.

## References

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### Appendix 1: Distribution of Surpluses and Equalization Funds (by Local Authority) during the years 2015, 2018 and 2019 (Million)

County/City Council	2015					2018					2019				
	Estimated LPT Yield	Surplus/Shortfall	Distribution of Equalisation Funding	Amount of surplus to be retained for discretionary purposes (20% of estimated LPT Yield)	Balance of Surplus to Self-Fund Housing and Road Services	Estimated LPT Yield	Surplus/Shortfall	Distribution of Equalisation Funding	Amount of surplus to be retained for discretionary purposes (20% of estimated LPT Yield)	Balance of Surplus to Self-Fund Housing and Road Services	Estimated LPT Yield	Surplus/Shortfall	Distribution of Equalisation Funding	Amount of surplus to be retained for discretionary purposes (20% of estimated LPT Yield)	Balance of Surplus to Self-Fund Housing and Road Services
Carlow County Council	4,074,408	-2,092,942	2,092,942			3,970,186	-2,962,508	2,962,508			3,982,640	-2,952,545	2,952,545		
Cavan County Council	4,523,734	-4,839,428	4,839,428			4,424,490	-5,940,909	5,940,909			4,444,875	-5,924,601	5,924,601		
Donegal County Council	11,028,098	-13,898,282	13,898,282			10,914,717	-16,388,076	16,388,076			10,975,363	-16,339,559	16,339,559		
Galway County Council	14,967,018	-532,767	532,767			14,569,385	-2,862,382	2,862,382			14,640,846	-2,805,214	2,805,214		
Kilkenny County Council	7,691,662	-3,202,689	3,202,689			7,448,935	-4,714,765	4,714,765			7,471,003	-4,697,110	4,697,110		
Laois County Council	5,028,291	-3,608,691	3,608,691			4,928,222	-4,616,299	4,616,299			4,939,164	-4,607,546	4,607,546		
Leitrim County Council	2,190,502	-6,529,917	6,529,917			2,128,450	-7,253,555	7,253,555			2,133,355	-7,249,631	7,249,631		
Limerick City and County Council	16,196,116	-1,668,266	1,668,266			15,685,975	-5,005,684	5,005,684			15,701,369	-4,993,368	4,993,368		
Longford County Council	2,175,789	-6,378,862	6,378,862			2,111,760	-7,217,240	7,217,240			2,117,277	-7,212,826	7,212,826		
Louth County Council	9,700,789	-483,204	483,204			9,513,139	-2,255,687	2,255,687			9,563,145	-2,215,682	2,215,682		
Mayo County Council	10,710,265	-8,924,382	8,924,382			10,404,457	-11,488,779	11,488,779			10,428,915	-11,469,212	11,469,212		
Monaghan County Council	3,918,800	-7,112,842	7,112,842			3,806,264	-8,193,561	8,193,561			3,819,285	-8,183,144	8,183,144		
Offaly County Council	5,056,460	-2,618,474	2,618,474			4,917,960	-3,721,920	3,721,920			4,929,286	-3,712,859	3,712,859		
Roscommon County Council	4,091,954	-5,833,876	5,833,876			3,986,880	-7,026,728	7,026,728			3,995,415	-7,019,900	7,019,900		
Sligo County Council	5,433,553	-5,646,509	5,646,509			5,244,734	-6,006,840	6,006,840			5,255,255	-5,998,423	5,998,423		
Tipperary County Council	12,244,808	-13,524,264	13,524,264			11,829,104	-16,488,319	16,488,319			11,823,682	-16,492,657	16,492,657		
Waterford City and County Council	9,592,646	-8,850,314	8,850,314			9,301,806	-11,237,526	11,237,526			9,325,770	-11,218,355	11,218,355		
Westmeath County Council	6,580,433	-4,851,133	4,851,133			6,390,965	-6,092,735	6,092,735			6,414,422	-6,073,970	6,073,970		
Wexford County Council	12,535,499	-1,860,177	1,860,177			12,185,174	-3,799,377	3,799,377			12,229,352	-3,764,035	3,764,035		
Cork City Council	11,447,269	613,442		613,442		11,060,582	-3,078,889	3,078,889			11,114,802	-3,035,513	3,035,513		
Kerry County Council	14,573,983	615,349		615,349		14,081,933	-2,511,214	2,511,214			14,074,030	-2,517,536	2,517,536		
Clare County Council	10,406,002	5,678,518		2,081,200	3,597,318	10,079,424	3,628,156		2,015,885	1,612,271	10,090,082	3,636,682		2,018,016	1,618,666
Cork County Council	41,831,749	30,513,965		8,366,350	22,147,615	40,842,506	24,271,247		8,168,501	16,102,746	40,938,533	24,348,068		8,187,707	16,160,362
Dún Laoghaire-Rathdown County Council	53,472,548	37,053,460		10,694,510	26,358,950	51,824,546	33,188,718		10,364,909	22,823,809	51,864,773	33,220,900		10,372,955	22,847,945
Dublin City Council	82,659,298	63,460,109		16,531,860	46,928,249	79,789,578	44,736,070		15,957,916	28,778,155	80,060,675	44,952,948		16,012,135	28,940,813
Fingal County Council	39,074,750	30,805,086		7,814,950	22,990,136	38,220,794	26,877,361		7,644,159	19,233,202	38,253,947	26,903,883		7,650,789	19,253,093
Galway City Council	8,386,376	5,082,671		1,677,275	3,405,396	8,161,180	3,929,221		1,632,236	2,296,985	8,191,282	3,953,302		1,638,256	2,315,046
Kildare County Council	22,182,458	8,059,043		4,436,492	3,622,551	21,619,227	5,539,592		4,323,845	1,215,747	21,673,848	5,583,289		4,334,770	1,248,519
Meath County Council	17,957,980	5,567,185		3,591,596	1,975,589	17,489,767	3,455,844		3,455,844		17,546,834	3,501,498		3,501,498	
South Dublin County Council	32,653,416	25,198,827		6,530,683	18,668,144	31,509,341	21,351,210		6,301,868	15,049,342	31,611,431	21,432,882		6,322,286	15,110,596
Wicklow County Council	17,613,345	7,244,366		3,522,669	3,721,697	17,121,937	5,150,303		3,424,387	1,725,915	17,180,890	5,197,465		3,436,178	1,761,287
<b>Total</b>	<b>500,000,000</b>	<b>117,435,000</b>	<b>102,457,019</b>	<b>66,476,375</b>	<b>153,415,645</b>	<b>485,563,418</b>	<b>33,264,729</b>	<b>138,862,993</b>	<b>63,289,551</b>	<b>108,838,171</b>	<b>486,791,545</b>	<b>34,247,231</b>	<b>138,483,686</b>	<b>63,474,590</b>	<b>109,256,327</b>

Source: Department of Housing, Planning and Local Government (2015, 2018b and 2019)



## Appendix 2: Local Property Tax Adjustment Factor Variation (by Local Authority) during the years 2015, 2018 and 2019 (Million)

County/City Council	2015				2018				2019			
	Total LPT to be provided before any variation	Local Adjustment Factor Variation	Loss or Gain to LA following Variation	Total LPT Allocation following variation	Total LPT to be provided before any variation	Local Adjustment Factor Variation	Loss or Gain to LA following Variation	Total LPT Allocation following variation	Total LPT to be provided before any variation	Local Adjustment Factor Variation	Loss or Gain to LA following Variation	Total LPT Allocation following variation
Carlow County Council	5,352,469			5,352,469	6,138,657			6,138,657	6,138,657			6,138,657
Cavan County Council	8,458,415			8,458,415	9,480,501			9,480,501	9,480,501			9,480,501
Donegal County Council	22,720,760			22,720,760	25,119,850			25,119,850	25,119,850			25,119,850
Galway County Council	12,506,381			12,506,381	14,517,890			14,517,890	14,517,890			14,517,890
Kilkenny County Council	9,356,019			9,356,019	10,673,913			10,673,913	10,673,913			10,673,913
Laois County Council	7,631,324			7,631,324	8,558,877	10.0%	492,822	9,051,699	8,558,878	10.0%	493,916	9,052,793
Leitrim County Council	8,282,319			8,282,319	8,956,315			8,956,315	8,956,315			8,956,315
Limerick City and County Council	14,625,159	-3.0%	-485,883	14,139,276	17,554,464	7.5%	1,176,448	18,730,912	17,554,464	7.5%	1,177,603	18,732,066
Longford County Council	8,119,493	-3.0%	-65,274	8,054,219	8,906,648	5.0%	105,588	9,012,236	8,906,648	15.0%	317,592	9,224,239
Louth County Council	8,243,835	-1.5%	-145,512	8,098,323	9,866,198			9,866,198	9,866,198			9,866,198
Mayo County Council	17,492,594	-3.0%	-321,308	17,171,286	19,812,344			19,812,344	19,812,344			19,812,344
Monaghan County Council	10,247,882			10,247,882	11,238,572			11,238,572	11,238,572			11,238,572
Offaly County Council	6,663,642			6,663,642	7,656,288			7,656,288	7,656,288			7,656,288
Roscommon County Council	9,107,439			9,107,439	10,216,232			10,216,232	10,216,232			10,216,232
Sligo County Council	9,993,352			9,993,352	10,202,627			10,202,627	10,202,627			10,202,627
Tipperary County Council	23,320,110			23,320,110	25,951,602	10.0%	1,182,910	27,134,513	25,951,602			25,951,602
Waterford City and County Council	16,524,431			16,524,431	18,678,971	2.5%	232,545	18,911,516	18,678,971	2.5%	233,144	18,912,115
Westmeath County Council	10,115,479	-3.0%	-197,413	9,918,066	11,205,507			11,205,507	11,205,507			11,205,507
Wexford County Council	11,888,576			11,888,576	13,547,516	10.0%	1,218,517	14,766,033	13,547,516	10.0%	1,222,935	14,770,451
Cork City Council	9,157,816	-10.0%	-1,144,727	8,013,089	11,927,355			11,927,355	11,927,355			11,927,355
Kerry County Council	11,659,186			11,659,186	13,776,761	5.0%	704,097	14,480,857	13,776,761			13,776,761
Clare County Council	8,324,802	-15.0%	-1,560,900	6,763,902	8,063,539			8,063,539	8,072,066			8,072,066
Cork County Council	33,465,400	-10.0%	-4,183,175	29,282,225	32,674,005			32,674,005	32,750,826			32,750,826
Dún Laoghaire-Rathdown County Council	42,778,039	-15.0%	-8,020,882	34,757,156	41,459,637	-15.0%	-7,773,682	33,685,955	41,491,818	-15.0%	-7,779,716	33,712,102
Dublin City Council	66,127,439	-15.0%	-12,398,895	53,728,544	63,831,662	-15.0%	-11,968,437	51,863,225	64,048,540	-15.0%	-12,009,101	52,039,439
Fingal County Council	31,259,800	-15.0%	-5,861,213	25,398,588	30,576,635	-10.0%	-3,822,079	26,754,556	30,603,157	-10.0%	-3,825,395	26,777,763
Galway City Council	6,709,100			6,709,100	6,528,944			6,528,944	6,553,026			6,553,026
Kildare County Council	17,745,967	-7.5%	-1,663,684	16,082,282	17,295,382			17,295,382	17,339,078			17,339,078
Meath County Council	14,366,384			14,366,384	13,991,814			13,991,814	14,037,467			14,037,467
South Dublin County Council	26,122,733	-15.0%	-4,898,012	21,224,721	25,207,473	-15.0%	-4,726,401	20,481,072	25,289,144	-15.0%	-4,741,715	20,547,430
Wicklow County Council	14,090,676	-15.0%	-2,642,002	11,448,674	13,697,550			13,697,550	13,744,712			13,744,712
<b>Total</b>	<b>502,457,019</b>		<b>-43,588,880</b>	<b>458,868,139</b>	<b>527,313,727</b>		<b>-23,177,671</b>	<b>504,136,056</b>	<b>527,916,923</b>		<b>-24,910,736</b>	<b>503,006,186</b>

Source: Department of Housing, Planning and Local Government (2015, 2018b and 2019)