

Distribution of the Local Property Tax: *equalization funds, surpluses and tax rates*

Patrick Malone

Key Point:

In 2020 the Local Property Tax (LPT) yield amounted to €488 million. Between the years 2015 and 2020, 21 Local Authorities experienced funding deficits and required equalisation funding. The level of equalisation funding allocated to LAs in 2020 amounted to just over €135m: representing an increase of €33m or 32% from €102m in 2015. During the years 2015 and 2020, 12 LAs achieved surplus LPT funds. The LPT surplus retained for discretionary purposes amounted to €65.8m in 2020, compared to the balance of surplus LPT funding available to self-fund roads and housing services totalling €107m. 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%. Between the years 2015 and 2019, only a small number of LAs exercised this power for the purposes of generating additional funds for local services. However, 19 LAs increased the basic rate of their LPT by between 2.5% and 10% in 2020. By contrast, four LAs reduced their LPT basic rate by between -10% and -15%. LAs in the County Dublin region were the most consistent in reducing their LPT during these years. Residential property prices have increased by 63% nationally (excluding Dublin) and by 28% in the County Dublin region between 2014 and 2020. 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^a. The revenue raised is used to fund various services provided by LAs such as: public parks, libraries, open spaces and leisure amenities, planning and development, fire and emergency services, maintenance and cleaning of streets, and street lighting. As a revenue source, the LPT accounted for 7% of total LA income in 2020 (Department of Housing, Planning and Local Government, 2020a).

Distribution of Local Property Tax: revenue deficits and surpluses between the years 2015-2020

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^b.

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^c.

Table 1 shows the distribution of surpluses and equalization funds during the years 2015, 2017, 2019 and 2020. In 2020, the total LPT yield amounted to just over €488m. This represented a decrease of €12m, or 2%, 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 significant fall in total surplus revenue: with a decrease of €80m or 68% from €117m in 2015 to €37m in 2020. 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.

During the years 2015 and 2020, total equalization funding increased by €33m or 32%: increasing from €102m in 2015 to €135m in 2020. 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 and 2020).

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 by over €620,000 from almost €66.5m in 2015 to over €65.8m in 2020. By contrast, a greater decrease is evident in the balance of surplus LPT revenue available to self-fund housing and road services. In 2020, the balance of surplus available for LAs to self-fund was just under €107m. This represented a decrease of almost €47m, 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 & 2020), 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, 2017, 2019 and 2020 (€Million)

		LPT	Surplus/Deficit	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	Number of LA's
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
	Total	500,000,000	117,435,000	102,457,019	66,476,375	153,415,645	31
2017	<i>LAs in Deficit</i>	168,334,716	-140,319,314	140,319,314	-	-	21
	<i>LAs in Surplus</i>	315,384,136	171,108,390	-	63,006,540	108,101,851	10
	Total	483,718,852	30,789,076	140,319,314	63,006,540	108,101,850	31
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
	Total	486,791,545	34,247,231	138,483,686	63,474,590	109,256,327	31
2020	<i>LAs in Deficit</i>	158,747,682	-135,061,585	135,061,585	-	-	20
	<i>LAs in Surplus</i>	329,323,654	172,561,360	-	65,854,732	106,696,632	11
	Total	488,071,336	37,499,775	135,061,587	65,854,731	106,696,631	31

Source: Department of Housing, Planning and Local Government (2015, 2017 and 2020b). 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.

Changes to the Local Property Tax Base Variation Rate

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, 2017, 2019 and 2020. In 2015, the total LPT funding provided *pre-variation* was over €500m. During this year, 17 LAs resolved to introduce 'no change' to the LAFV rate. These LAs retained the total LPT funds provided *pre-variation* which amounted to €195m. While no LA increased their LAFV rates in 2015, 14 LAs resolved to reduce their LAFV rates (between -1.5% and -15%). The loss in potential revenue for LAs with a negative LAFV rate was €43m, with total LPT revenue allocated *post-variation* in 2015 amounting to €460m.

LPT funding provided 'pre-variation' in 2017 was €527m: an increase of €25m on 2015. In 2017, 23 LAs opted to introduce 'no change' to the LAFV rates: with those LAs retaining total LPT funds amounting to over €312m. By comparison to 2015, 3 LAs resolved to increase their LAFV rates (at a rate between 5% and 10%). This provided almost €4m in additional funding to these LAs combined. Five LAs resolved to reduce their LAFV rate in 2017, at a rate between -3% and -15%. This represented a combined loss of over €30m in

potential revenue for these LAs. The total LPT allocated *post-variation* in 2017 was €500m: with the total loss in potential LA revenue amounting to €27m.

Similar trends were also evident in 2019. During this year, 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. Five LAs opted to increase their LAVF rate (between 2.5% to 10%), with four LAs deciding to decrease their LPT rate (between -10% and -15%) in 2019. The additional revenue received by LAs with a positive LAVF rate amounted to over €3m. LAs with a negative LAVF rate experienced a total 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 almost €25m.

In contrast to previous years, the number of LAs opting to introduce ‘no change’ to their LAVF rates decreased significantly in 2020: with 8 LAs introducing no changes to the LAVF rate, compared to 22 LAs in 2019. The total revenue retained by these LAs amounted to over €100m in 2020. Moreover, the number of LAs raising the LAVF rate increased substantially in 2020: with 19 LAs increasing their LAVF rate (between 2.5% and 10%). This generated additional revenue amounting to almost €20m for these LAs. Four LAs resolved to reduce their LAVF rate (between -10% and -15%): with the total loss in potential revenue amounting to €28m. The total LPT allocated *post-variation* in 2020 amounted to €517m, with the total loss in potential revenue amounting to almost €9m.

Table 2: Local Property Tax Adjustment Factor Variation during the years 2015 – 2020 (€Million)

		Total LPT Funds Provided	Local Adjustment Variation Factor Rate	Loss/Gain	Total LPT Allocated	No. of LAs
2015	LAs with Negative Variation	307,669,232	-1.5% to -15%	-43,588,880	264,080,351	14
	LAs with No Change	194,787,789	-		194,787,789	17
	LAs with Positive Variation	0	-	0	0	0
	Total	€502,457,019	-	€43,588,880	€458,868,139	31
2017	LAs with Negative Variation	169,406,271	-3% to -15%	-30,156,792	139,249,478	5
	LAs with No Change	312,268,257	-	-	312,268,257	23
	LAs with Positive Variation	45,619,870	5% to 10%	3,630,046	49,249,917	3
	Total	€527,294,396	-	-€26,526,747	€500,767,650	31
2019	LAs with Negative Variation	161,432,659	-10% to 15%	-28,355,927	133,076,734	4
	LAs with No Change	299,237,787	-		299,237,787	22
	LAs with Positive Variation	67,246,476	2.5% to 10%	3,445,190	70,691,664	5
	Total	€527,916,923	-	-€24,910,736	€503,006,186	31
2020	LAs with Negative Variation	161,799,708	-10% to -15%	-28,422,846	133,376,862	4
	LAs with No Change	102,594,494	-	-	102,594,494	8
	LAs with Positive Variation	261,124,453	2.5% to 10%	19,654,522	280,778,975	19
	Total	€525,518,655	-	-€8,768,323	€516,750,332	31

Source: Department of Housing, Planning and Local Government (2015, 2017, 2019 and 2020b)

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.

Impact of LPT as a LA Revenue Source

Despite the cumulative rise in the total number of LAs resolving to increase their LVAF rate between the years 2015 and 2020, a significant loss in additional revenue for discretionary purposes and to self-fund housing and roads is evident among LAs who opted 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 also reducing their LVAF rate by 15% between the years 2015-2020^d. The decision by these LAs to reduce their LVAF rate resulted in a dramatic loss of potential revenue amounting to over €176m between the years 2015 to 2020.

Table 3 shows the annual LPT bill for properties coming within the lowest, middle and highest valuation bands when the LVAF is at a basic rate (i.e. no change) and following an increase or decrease to the LVAF rate. The amount of LPT payable is calculated by multiplying the mid-point of the valuation band into which the value of the property falls by a tax rate of 0.18%. For example, a property with a value between €250,000-€300,000 (Band 5) the basic LPT payable amounts to €495. If a LA resolves to raise the LVAF rate by

10% the annual LPT bill increases to €545, and to €569 following a 15% increase to the LAVF. Alternatively, if a LA resolves to decrease the LAVF rate by 10% or 15% this reduces the LPT bill to €446 or €421 per year. For properties within the higher valuation bands, between €750,000 and €800,000 (Band 15), the standard rate of LPT payable per year amounts to €1,395. Following a 10% increase the total amount payable rises to €1,535 and to €1,604 after a 15% increase. Following a 10% or 15% reduction in the LAVF rate, the total amount payable reduces to €1,256 or €1,186.

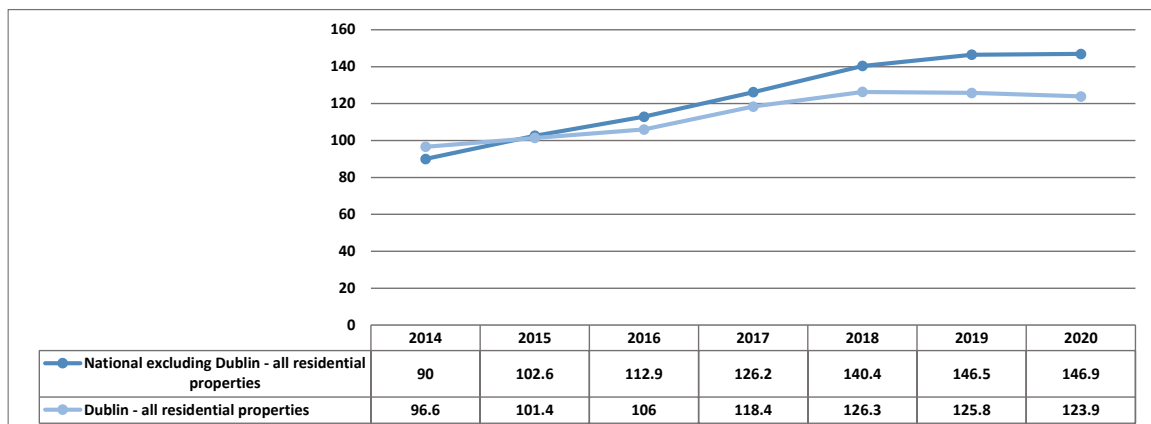
Table 3: Local Property Tax Annual Bills by Property Valuation Band, 2020

Band	Annual LPT Bill Before Increase/Decrease				Annual LPT Bill After Increase		Annual LPT Bill After Decrease	
	Valuation band, €	Mid-point, €	Standard rate	Standard LPT payment, €	10% Increase	15% Increase	10% Decrease	15% Decrease
1	0 - 100,000	€50,000	0.18%	€90	€99	€104	€81	€77
5	250,001 - 300,000	€275,000	0.18%	€495	€545	€569	€446	€421
10	500,001 - 550,000	€525,000	0.18%	€945	€1,040	€1,087	€851	€803
15	750,001 - 800,000	€775,000	0.18%	€1,395	€1,535	€1,604	€1,256	€1,186
19	950,001 - 1,000,000	€975,000	0.18%	€1,755	€1,931	€2,018	€1,580	€1,492

Source: Department of Revenue (2020)

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. Figure 1 shows the residential property price index between the years 2014 and 2020 (August). Residential property prices nationally (excluding the Dublin region) have increased by over 63% between the years 2014 and 2020. Similar trends are also evident in the County Dublin region, where residential property prices have risen by just over 28% during these years.

Figure 1 Residential Property Price Index, 2014-2020 (August) (Base Year 2015=100)



Source: CSO (2020)

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.

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Appendix 1: Distribution of Surpluses and Equalization Funds (by Local Authority) during the years 2015, 2017, 2019 and 2020 (Million)

County/City Council	2015				2017				2019				2020							
	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		3,943,693	-2,983,703	2,983,703			3,982,640	-2,952,545	2,952,545		3,991,261	-2,945,648	2,945,648				
Cavan County Council	4,523,734	-4,839,428	4,839,428		4,402,068	-5,958,846	5,958,846			4,444,875	-5,924,601	5,924,601		4,464,405	-5,908,977	5,908,977				
Donegal County Council	11,028,098	-13,898,282	13,898,282		10,847,577	-16,441,788	16,441,788			10,975,363	-16,339,559	16,339,559		11,037,522	-16,289,832	16,289,832				
Galway County Council	14,967,018	-532,767	532,767		14,554,262	-2,874,481	2,874,481			14,640,846	-2,805,214	2,805,214		14,683,412	-2,771,161	2,771,161				
Kilkenny County Council	7,691,662	-3,202,689	3,202,689		7,418,599	-4,739,033	4,739,033			7,471,003	-4,697,110	4,697,110		7,506,062	-4,669,063	4,669,063				
Laois County Council	5,028,291	-3,608,691	3,608,691		4,903,252	-4,636,275	4,636,275			4,939,164	-4,607,546	4,607,546		4,952,565	-4,596,825	4,596,825				
Leitrim County Council	2,190,502	-6,529,917	6,529,917		2,118,578	-7,261,453	7,261,453			2,133,355	-7,249,631	7,249,631		2,139,430	-7,244,771	7,244,771				
Limerick City and County Council	16,196,116	-1,668,266	1,668,266		15,668,081	-5,019,999	5,019,999			15,701,369	-4,993,368	4,993,368		15,731,940	-4,968,911	4,968,911				
Longford County Council	2,175,789	-6,378,862	6,378,862		2,103,778	-7,223,625	7,223,625			2,117,277	-7,212,826	7,212,826		2,120,420	-7,210,312	7,210,312				
Louth County Council	9,700,789	-483,204	483,204		9,434,351	-2,318,717	2,318,717			9,563,145	-2,215,682	2,215,682		9,597,187	-2,188,449	2,188,449				
Mayo County Council	10,710,265	-8,924,382	8,924,382		10,387,641	-11,502,232	11,502,232			10,428,915	-11,469,212	11,469,212		10,443,900	-11,457,224	11,457,224				
Monaghan County Council	3,918,800	-7,112,842	7,112,842		3,788,317	-8,207,919	8,207,919			3,819,285	-8,183,144	8,183,144		3,830,940	-8,173,820	8,173,820				
Offaly County Council	5,056,460	-2,618,474	2,618,474		4,896,405	-3,739,164	3,739,164			4,929,286	-3,712,859	3,712,859		4,949,189	-3,696,936	3,696,936				
Roscommon County Council	4,091,954	-5,833,876	5,833,876		3,971,558	-7,038,986	7,038,986			3,995,415	-7,019,900	7,019,900		4,009,185	-7,008,884	7,008,884				
Sligo County Council	5,433,553	-5,646,509	5,646,509		5,243,960	-7,007,459	7,007,459			5,255,255	-5,998,423	5,998,423		5,271,275	-5,985,607	5,985,607				
Tipperary County Council	12,244,808	-13,524,264	13,524,264		11,805,349	-16,507,323	16,507,323			11,823,682	-16,492,657	16,492,657		11,853,566	-16,468,750	16,468,750				
Waterford City and County Council	9,592,646	-8,850,314	8,850,314		9,266,427	-11,265,829	11,265,829			9,325,770	-11,218,355	11,218,355		9,343,722	-11,203,993	11,203,993				
Westmeath County Council	6,580,433	-4,851,133	4,851,133		6,378,230	-6,102,923	6,102,923			6,414,422	-6,073,970	6,073,970		6,437,495	-6,055,511	6,055,511				
Wexford County Council	12,535,499	-1,860,177	1,860,177		12,156,232	-3,822,530	3,822,530			12,229,352	-3,764,035	3,764,035		12,256,658	-3,742,189	3,742,189				
Cork City Council	11,447,269	613,442	613,442		10,987,007	-3,137,749	3,137,749			11,114,802	-3,035,513	3,035,513		11,144,802	-3,035,513	3,035,513				
Kerry County Council	14,573,983	615,349	615,349		14,059,351	-2,529,280	2,529,280			14,074,030	-2,517,536	2,517,536		14,127,548	-2,474,722	2,474,722				
Clare County Council	10,406,002	5,678,518	2,081,200	3,597,318	10,026,066	3,585,469		2,005,213	1,580,256	10,090,082	3,636,682		2,018,016	1,618,666	10,108,082	3,651,082	2,021,616	1,629,466		
Cork County Council	41,831,749	30,513,965	8,366,350	22,147,615	40,616,623	24,090,541		8,123,325	15,967,216	40,938,533	24,348,068		8,187,707	16,160,362	30,852,158	16,278,968	6,170,432	10,108,537		
Dún Laoghaire-Rathdown County Council	53,472,548	37,053,460	10,694,510	26,358,950	51,652,062	33,050,731		10,330,412	22,720,319	51,864,773	33,220,900		10,372,955	22,847,945	51,971,086	33,305,950	10,394,217	22,911,733		
Dublin City Council	82,659,298	63,460,109	16,531,860	46,928,249	79,467,549	44,478,448		15,893,510	28,584,938	80,060,675	44,952,948		16,012,135	28,940,813	80,298,493	45,143,202	16,059,699	29,083,504		
Fingal County Council	39,074,750	30,805,086	7,814,950	22,990,136	38,117,785	26,794,953		7,623,557	19,171,396	38,253,947	26,903,883		7,650,789	19,253,093	38,291,998	26,934,324	7,658,400	19,275,924		
Galway City Council	8,386,376	5,082,671	1,677,275	3,405,396	8,104,822	3,884,134		1,620,964	2,263,170	8,191,282	3,953,302		1,638,256	2,315,046	8,214,647	3,971,994	1,642,939	2,329,065		
Kildare County Council	22,182,458	8,059,043	4,436,492	3,622,551	21,512,960	5,454,578		4,302,592	1,151,986	21,673,848	5,583,289		4,334,770	1,248,519	21,730,135	5,628,318	4,346,027	1,282,291		
Meath County Council	17,957,980	5,567,185	3,591,596	1,975,589	17,442,804	3,418,274		3,418,274	17,546,834	3,501,498	3,501,498		3,501,498	17,590,848	3,536,709	3,518,170	3,518,170	18,540		
South Dublin County Council	32,653,416	25,198,827	6,530,683	18,668,144	31,387,132	21,253,443		6,277,426	14,976,017	31,611,431	21,432,882		6,322,286	15,110,596	31,688,059	21,494,185	6,337,612	15,156,573		
Wicklow County Council	17,613,345	7,244,366	3,522,669	3,721,697	17,056,333	5,097,819		3,411,267	1,686,553	17,180,890	5,197,465		3,436,178	1,761,287	17,243,575	5,247,613	3,448,715	1,798,898		
Total	500,000,000	117,435,000	102,457,019	66,476,375	153,415,645	483,718,852	30,789,076	140,319,314	63,006,540	108,101,850	486,791,545	34,247,231	138,483,686	63,474,590	109,256,327	488,071,336	37,499,775	135,061,587	65,864,731	106,696,631

Source: Department of Housing, Planning and Local Government (2015, 2017, 2019, 2020)

Appendix Two: Local Property Tax Adjustment Factor Variation (by Local Authority), 2015, 2017, 2019 and 2020 (€Million)

County/City Council	2015				2017				2019				2020			
	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	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	6,138,657	5.0%	199,563	6,338,220
Cavan County Council	8,458,415			8,458,415	9,480,501			9,480,501	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	25,119,850	15.0%	1,655,628	26,775,478
Galway County Council	12,506,381			12,506,381	14,517,890	+10%	1,455,426	15,973,317	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	10,673,913	15.0%	1,125,909	11,799,822
Laois County Council	7,631,324			7,631,324	8,558,877			8,558,877	8,558,877	+10%	493,916	9,052,793	8,558,877	10.0%	495,256	9,054,133
Leitrim County Council	8,282,319			8,282,319	8,956,315			8,956,315	8,956,315			8,956,315	8,956,315	15.0%	320,915	9,277,230
Limerick City and County Council	14,625,159	-3.0%	-485,883	14,139,276	17,554,464	+10%	1,566,808	19,121,272	17,554,464	+7.5%	1,177,603	18,732,066	17,554,464	15.0%	2,359,791	19,914,255
Longford County Council	8,119,493	-3.0%	-65,274	8,054,219	8,906,648	-3%	-63,113	8,843,534	8,906,648	+15%	317,592	9,224,239	8,906,648	15.0%	318,063	9,224,711
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	9,866,198			9,866,198
Mayo County Council	17,492,594	-3%	-321,308	17,171,286	19,812,344			19,812,344	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	11,238,572	15.0%	574,641	11,813,213
Offaly County Council	6,663,642			6,663,642	7,656,288			7,656,288	7,656,288			7,656,288	7,656,288	15.0%	742,378	8,398,666
Roscommon County Council	9,107,439			9,107,439	10,216,232			10,216,232	10,216,232			10,216,232	10,216,232	15.0%	601,378	10,817,610
Sligo County Council	9,993,352			9,993,352	11,202,627			11,202,627	10,202,627			10,202,627	10,202,627	15.0%	790,691	10,993,318
Tipperary County Council	23,320,110			23,320,110	25,951,602			25,951,602	25,951,602			25,951,602	25,951,602	10.0%	1,185,357	27,136,959
Waterford City and County Council	16,524,431			16,524,431	18,678,971			18,678,971	18,675,971	+2.5%	233,144	18,912,115	18,678,971	2.5%	233,593	18,912,564
Westmeath County Council	10,115,479	-3%	-197,413	9,918,066	11,205,507			11,205,507	11,205,507			11,205,507	11,205,507			11,205,507
Wexford County Council	11,888,576			11,888,576	13,547,516	+5%	607,812	14,155,328	13,547,516	+10%	1,222,935	14,770,451	13,547,516	10.0%	1,225,666	14,773,182
Cork City Council	9,157,816	-10%	-1,144,727	8,013,089	11,927,355			11,927,355	11,927,355			11,927,355	17,067,658			17,067,658
Kerry County Council	11,659,186			11,659,186	13,776,761			13,776,761	13,776,761			13,776,761	13,776,761	10.0%	1,412,755	15,189,516
Clare County Council	8,324,802	-15%	-1,560,900	6,763,902	8,020,853			8,020,853	8,072,066			8,072,066	8,086,466	15.0%	1,516,212	9,602,678
Cork County Council	33,465,400	-10%	-4,183,175	29,282,225	32,493,299			32,493,299	32,750,826			32,750,826	24,681,726	5.0%	1,542,608	26,224,334
Dún Laoghaire-Rathdown County Council	42,778,039	-15%	-8,020,882	34,757,156	41,321,650	-15%	-7,747,809	33,573,841	41,491,818	-15%	-7,779,716	33,712,102	41,576,869	-15.0%	-7,795,663	33,781,206
Dublin City Council	66,127,439	-15%	-12,398,895	53,728,544	63,574,040	-15%	-11,920,132	51,653,907	64,048,540	-15%	-12,009,101	52,039,439	64,238,794	-15.0%	-12,044,774	52,194,020
Fingal County Council	31,259,800	-15%	-5,861,213	25,398,588	30,494,228	-15%	-5,717,668	24,776,560	30,603,157	-10%	-3,825,395	26,777,763	30,633,598	-10.0%	-3,809,200	26,804,398
Galway City Council	6,709,100			6,709,100	6,483,858			6,483,858	6,553,026			6,553,026	6,571,718			6,571,718
Kildare County Council	17,745,967	-7.5%	-1,663,684	16,082,282	17,210,368			17,210,368	17,339,078			17,339,078	17,384,108	7.5%	1,629,760	19,013,868
Meath County Council	14,366,384			14,366,384	13,954,243			13,954,243	14,037,467			14,037,467	14,072,678			14,072,678
South Dublin County Council	26,122,733	-15%	-4,898,012	21,224,721	25,109,705	-15%	-4,708,070	20,401,636	25,289,144	-15%	-4,741,715	20,547,430	25,350,447	-15.0%	-4,753,209	20,597,238
Wicklow County Council	14,090,676	-15%	-2,642,002	11,448,674	13,645,066			13,645,066	13,744,712			13,744,712	13,794,860	10.0%	1,724,358	15,519,218
Total	502,457,019	-	-43,588,880	458,868,139	527,294,396	-	-25,526,747	500,767,650	527,913,923	-	-24,910,736	503,006,186	525,518,655	-	-8,768,323	516,750,332

Source: Department of Housing, Planning and Local Government (2015, 2017, 2019, 2020)

^a Note: In the case of leases agreed with tenants over twenty years, the tenant becomes liable.

^b 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, 2020a).

^c 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 (Department of Housing, Planning and Local Government, 2020b).

^d 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% from 2018 to 2020.