



2023 Local Property Tax (LPT) Allocations to Local Authorities

Local Authority	2023 LPT funding pre-variation								2023 LPT funding post variation****			
	Estimated 2023 LPT Yield 100% €499m* (before any local variation of base rate)	2023 Baseline**	2023 Surplus/Shortfall (100% LPT Retained Locally minus LPT Baseline)	2023 Distribution of Equalisation Funding	Amount of Surplus*** for LA own use (22.5% of estimated LPT yield)	Balance of Surplus*** to Self Fund Housing and Roads Services	2023 LPT for authority's own use (Baseline & any Surplus, less self-funding)	Total LPT funding to be provided in 2023 (before any local variation of base rate)	2023 Local Adjustment Factor (where applicable)	Gain/(Loss) to LA following any local variation decision compared to original allocation	Revised portion of 2023 LPT for the authority's own use	Total 2023 LPT Allocation (after any local variation of base rate)
	A	B	C = (A - B)	D = Shortfall in 'C'	E = (A x 22.5%)	F = (C - E)	G = (H - F)	H = (A + D)	I = Max +/- 15%	J= (A x I)	K = (J+G)	O = (H+J)
Carlow County Council	€ 3,683,729	€ 6,138,657	-€ 2,454,928	€ 2,454,928			€ 6,138,657	€ 6,138,657	+5%	€ 184,186	€ 6,322,843	€ 6,322,843
Cavan County Council	€ 3,750,334	€ 9,480,501	-€ 5,730,167	€ 5,730,167			€ 9,480,501	€ 9,480,501	+15%	€ 562,550	€ 10,043,051	€ 10,043,051
Donegal County Council	€ 8,399,976	€ 25,119,850	-€ 16,719,874	€ 16,719,874			€ 25,119,850	€ 25,119,850	+15%	€ 1,259,996	€ 26,379,846	€ 26,379,846
Galway County Council	€ 14,362,329	€ 14,517,890	-€ 155,561	€ 155,561			€ 14,517,890	€ 14,517,890	None	€ -	€ 14,517,890	€ 14,517,890
Kerry County Council	€ 12,652,209	€ 13,776,761	-€ 1,124,552	€ 1,124,552			€ 13,776,761	€ 13,776,761	+10%	€ 1,265,221	€ 15,041,982	€ 15,041,982
Kilkenny County Council	€ 7,139,905	€ 10,673,913	-€ 3,534,007	€ 3,534,007			€ 10,673,913	€ 10,673,913	+15%	€ 1,070,986	€ 11,744,898	€ 11,744,898
Laois County Council	€ 4,748,263	€ 8,558,877	-€ 3,810,614	€ 3,810,614			€ 8,558,877	€ 8,558,877	+10%	€ 474,826	€ 9,033,703	€ 9,033,703
Leitrim County Council	€ 1,777,150	€ 8,956,315	-€ 7,179,166	€ 7,179,166			€ 8,956,315	€ 8,956,315	+15%	€ 266,572	€ 9,222,888	€ 9,222,888
Limerick City & County Council	€ 14,244,104	€ 17,554,464	-€ 3,310,359	€ 3,310,359			€ 17,554,464	€ 17,554,464	+15%	€ 2,136,616	€ 19,691,079	€ 19,691,079
Longford County Council	€ 1,996,019	€ 8,906,648	-€ 6,910,629	€ 6,910,629			€ 8,906,648	€ 8,906,648	+15%	€ 299,403	€ 9,206,051	€ 9,206,051
Louth County Council	€ 9,276,293	€ 9,866,198	-€ 589,905	€ 589,905			€ 9,866,198	€ 9,866,198	None	€ -	€ 9,866,198	€ 9,866,198
Mayo County Council	€ 8,630,018	€ 19,812,344	-€ 11,182,326	€ 11,182,326			€ 19,812,344	€ 19,812,344	+10%	€ 863,002	€ 20,675,346	€ 20,675,346
Monaghan County Council	€ 3,027,333	€ 11,238,572	-€ 8,211,239	€ 8,211,239			€ 11,238,572	€ 11,238,572	+15%	€ 454,100	€ 11,692,672	€ 11,692,672
Offaly County Council	€ 4,410,033	€ 7,656,288	-€ 3,246,255	€ 3,246,255			€ 7,656,288	€ 7,656,288	+15%	€ 661,505	€ 8,317,793	€ 8,317,793
Roscommon County Council	€ 3,602,679	€ 10,216,232	-€ 6,613,553	€ 6,613,553			€ 10,216,232	€ 10,216,232	+15%	€ 540,402	€ 10,756,634	€ 10,756,634
Sligo County Council	€ 4,488,012	€ 10,202,627	-€ 5,714,615	€ 5,714,615			€ 10,202,627	€ 10,202,627	+15%	€ 673,202	€ 10,875,829	€ 10,875,829
Tipperary County Council	€ 10,347,063	€ 25,951,602	-€ 15,604,540	€ 15,604,540			€ 25,951,602	€ 25,951,602	+10%	€ 1,034,706	€ 26,986,309	€ 26,986,309
Waterford City and County Council	€ 9,886,572	€ 18,678,971	-€ 8,792,399	€ 8,792,399			€ 18,678,971	€ 18,678,971	+10%	€ 988,657	€ 19,667,628	€ 19,667,628
Westmeath County Council	€ 6,168,243	€ 11,205,507	-€ 5,037,264	€ 5,037,264			€ 11,205,507	€ 11,205,507	None	€ -	€ 11,205,507	€ 11,205,507
Wexford County Council	€ 11,498,098	€ 13,547,516	-€ 2,049,418	€ 2,049,418			€ 13,547,516	€ 13,547,516	+15%	€ 1,724,715	€ 15,272,231	€ 15,272,231
Meath County Council	€ 18,651,237	€ 10,535,969	€ 8,115,268		€ 4,196,528	€ 3,918,739	€ 14,732,498	€ 18,651,237	None	€ -	€ 14,732,498	€ 18,651,237
Clare County Council	€ 9,137,545	€ 4,435,383	€ 4,702,162		€ 2,055,948	€ 2,646,214	€ 6,491,331	€ 9,137,545	+15%	€ 1,370,632	€ 7,861,963	€ 10,508,177
Cork City Council	€ 21,159,516	€ 9,698,643	€ 11,460,873		€ 4,760,891	€ 6,699,982	€ 14,459,534	€ 21,159,516	+9%	€ 1,904,356	€ 16,363,890	€ 23,063,872
Cork County Council	€ 31,194,762	€ 8,402,758	€ 22,792,004		€ 7,018,821	€ 15,773,182	€ 15,421,579	€ 31,194,762	+7.5%	€ 2,339,607	€ 17,761,187	€ 33,534,369
Dún Laoghaire-Rathdown County Council	€ 57,276,476	€ 8,270,919	€ 49,005,558		€ 12,887,207	€ 36,118,351	€ 21,158,126	€ 57,276,476	-15%	-€ 8,591,471	€ 12,566,654	€ 48,685,005
Dublin City Council	€ 94,556,845	€ 19,095,592	€ 75,461,253		€ 21,275,290	€ 54,185,963	€ 40,370,882	€ 94,556,845	-15%	-€ 14,183,527	€ 26,187,355	€ 80,373,318
Fingal County Council	€ 40,533,514	€ 3,699,275	€ 36,834,240		€ 9,120,041	€ 27,714,199	€ 12,819,315	€ 40,533,514	-7.5%	-€ 3,040,014	€ 9,779,302	€ 37,493,501
Galway City Council	€ 8,527,592	€ 2,599,723	€ 5,927,869		€ 1,918,708	€ 4,009,161	€ 4,518,431	€ 8,527,592	None	€ -	€ 4,518,431	€ 8,527,592
Kildare County Council	€ 23,161,639	€ 11,755,790	€ 11,405,849		€ 5,211,369	€ 6,194,481	€ 16,967,158	€ 23,161,639	+10%	€ 2,316,164	€ 19,283,322	€ 25,477,803
South Dublin County Council	€ 32,263,395	€ 3,856,262	€ 28,407,133		€ 7,259,264	€ 21,147,869	€ 11,115,526	€ 32,263,395	-15%	-€ 4,839,509	€ 6,276,017	€ 27,423,886
Wicklow County Council	€ 18,506,399	€ 8,547,247	€ 9,959,152		€ 4,163,940	€ 5,795,212	€ 12,711,187	€ 18,506,399	+6%	€ 1,110,384	€ 13,821,571	€ 19,616,783
Total	€ 499,057,282	€ 352,957,294	€ 146,099,989	€ 117,971,371	€ 79,868,007	€ 184,203,352	€ 432,825,301	€ 617,028,653		-€ 7,152,732	€ 425,672,568	€ 609,875,921

LPT 100% €499m* LPT Allocations for 2023 have been calculated using the Revenue Commissioners' yield estimates of €490m post-variation for the 2022 liability year. On a pre-variation basis, the 2022 yield estimate amounts to €499m and this is the estimate applied to the provisional LPT allocation process for 2023. From 2023, 100% of the estimated yield is retained locally within the local authority area where it is collected. Previously, 80% of LPT was retained locally (before any local variation) and the remaining 20% provided equalisation funding to those local authorities with lower property tax bases.

2023 Baseline **The 2023 Baseline is unchanged from the 2022 Baseline

Surplus*** Certain local authorities, with stronger property bases, will receive additional income in 2023 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 22.5% of the total expected LPT Yield in their respective areas (before any decision to vary rates) or, in the case where that surplus is less than 22.5%, the full amount. For 2023, surplus authorities retain a greater proportion of their surplus yield for their own use, rising from 20% to 22.5% of overall yield before any local variation.