



2024 Local Property Tax (LPT) Allocations to Local Authorities

Local Authority	2024 LPT funding pre-variation								2024 LPT funding post variation****			
	Estimated 2024 LPT Yield 100% €528.8m* (before any local variation of base rate)	2024 Baseline**	2024 Surplus/Shortfall (100% LPT Retained Locally minus LPT Baseline)	2024 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	2024 LPT for authority's own use (Baseline & any Surplus, less Self-Funding)	Total LPT funding to be provided in 2024 (before any local variation of base rate)	2024 Local Adjustment Factor variation percentage (where applicable)	Gain/(Loss) to LA following any local variation decision**** compared to original allocation	Revised portion of 2024 LPT for the authority's own use	Total 2024 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	€ 3,998,227	€ 8,914,470	-€ 4,916,243	€ 4,916,243			€ 8,914,470	€ 8,914,470	+5%	€ 199,911	€ 9,114,381	€ 9,114,381
Cavan County Council	€ 4,014,598	€ 11,783,496	-€ 7,768,897	€ 7,768,897			€ 11,783,496	€ 11,783,496	+15%	€ 602,190	€ 12,385,685	€ 12,385,685
Clare County Council	€ 9,738,737	€ 10,179,318	-€ 440,582	€ 440,582			€ 10,179,318	€ 10,179,318	+15%	€ 1,460,810	€ 11,640,129	€ 11,640,129
Donegal County Council	€ 9,049,469	€ 26,619,850	-€ 17,570,381	€ 17,570,381			€ 26,619,850	€ 26,619,850	+15%	€ 1,357,420	€ 27,977,270	€ 27,977,270
Galway County Council	€ 15,299,282	€ 20,309,071	-€ 5,009,789	€ 5,009,789			€ 20,309,071	€ 20,309,071	None	€ -	€ 20,309,071	€ 20,309,071
Kerry County Council	€ 13,366,016	€ 15,276,761	-€ 1,910,745	€ 1,910,745			€ 15,276,761	€ 15,276,761	+10%	€ 1,336,602	€ 16,613,362	€ 16,613,362
Kilkenny County Council	€ 7,628,509	€ 12,173,913	-€ 4,545,404	€ 4,545,404			€ 12,173,913	€ 12,173,913	+15%	€ 1,144,276	€ 13,318,189	€ 13,318,189
Laois County Council	€ 5,241,795	€ 11,620,533	-€ 6,378,737	€ 6,378,737			€ 11,620,533	€ 11,620,533	+10%	€ 524,180	€ 12,144,712	€ 12,144,712
Leitrim County Council	€ 1,878,503	€ 10,456,315	-€ 8,577,813	€ 8,577,813			€ 10,456,315	€ 10,456,315	+15%	€ 281,775	€ 10,738,091	€ 10,738,091
Limerick City & County Council	€ 15,167,516	€ 19,054,464	-€ 3,886,948	€ 3,886,948			€ 19,054,464	€ 19,054,464	+15%	€ 2,275,127	€ 21,329,591	€ 21,329,591
Longford County Council	€ 2,146,088	€ 10,406,648	-€ 8,260,560	€ 8,260,560			€ 10,406,648	€ 10,406,648	+15%	€ 321,913	€ 10,728,561	€ 10,728,561
Louth County Council	€ 10,195,678	€ 11,366,198	-€ 1,170,520	€ 1,170,520			€ 11,366,198	€ 11,366,198	None	€ -	€ 11,366,198	€ 11,366,198
Mayo County Council	€ 9,178,425	€ 21,312,344	-€ 12,133,920	€ 12,133,920			€ 21,312,344	€ 21,312,344	+10%	€ 917,842	€ 22,230,187	€ 22,230,187
Monaghan County Council	€ 3,244,442	€ 12,738,572	-€ 9,494,130	€ 9,494,130			€ 12,738,572	€ 12,738,572	+15%	€ 486,666	€ 13,225,238	€ 13,225,238
Offaly County Council	€ 4,815,843	€ 11,252,214	-€ 6,436,371	€ 6,436,371			€ 11,252,214	€ 11,252,214	+15%	€ 722,376	€ 11,974,590	€ 11,974,590
Roscommon County Council	€ 3,839,124	€ 11,993,634	-€ 8,154,509	€ 8,154,509			€ 11,993,634	€ 11,993,634	+15%	€ 575,869	€ 12,569,502	€ 12,569,502
Sligo County Council	€ 4,780,540	€ 11,702,627	-€ 6,922,087	€ 6,922,087			€ 11,702,627	€ 11,702,627	+15%	€ 717,081	€ 12,419,708	€ 12,419,708
Tipperary County Council	€ 11,052,375	€ 27,451,602	-€ 16,399,227	€ 16,399,227			€ 27,451,602	€ 27,451,602	+10%	€ 1,105,238	€ 28,556,840	€ 28,556,840
Waterford City and County Council	€ 9,863,694	€ 20,178,971	-€ 10,315,277	€ 10,315,277			€ 20,178,971	€ 20,178,971	+10%	€ 986,369	€ 21,165,340	€ 21,165,340
Westmeath County Council	€ 6,611,936	€ 12,705,507	-€ 6,093,571	€ 6,093,571			€ 12,705,507	€ 12,705,507	None	€ -	€ 12,705,507	€ 12,705,507
Wexford County Council	€ 12,394,385	€ 15,126,453	-€ 2,732,067	€ 2,732,067			€ 15,126,453	€ 15,126,453	+15%	€ 1,859,158	€ 16,985,610	€ 16,985,610
Cork City Council	€ 22,449,184	€ 11,198,643	€ 11,250,541		€ 5,051,066	€ 6,199,475	€ 16,249,709	€ 22,449,184	+9%	€ 2,020,427	€ 18,270,136	€ 24,469,611
Cork County Council	€ 33,371,302	€ 18,453,747	€ 14,917,555		€ 7,508,543	€ 7,409,012	€ 25,962,290	€ 33,371,302	+7.5%	€ 2,502,848	€ 28,465,138	€ 35,874,150
Dún Laoghaire-Rathdown Co.Council	€ 60,095,759	€ 9,770,919	€ 50,324,840		€ 13,521,546	€ 36,803,294	€ 23,292,464	€ 60,095,759	-15%	-€ 9,014,364	€ 14,278,101	€ 51,081,395
Dublin City Council	€ 96,970,371	€ 20,595,592	€ 76,374,779		€ 21,818,333	€ 54,556,445	€ 42,413,925	€ 96,970,371	-15%	-€ 14,545,556	€ 27,868,370	€ 82,424,815
Fingal County Council	€ 43,609,512	€ 5,824,881	€ 37,784,631		€ 9,812,140	€ 27,972,490	€ 15,637,021	€ 43,609,512	-7.5%	-€ 3,270,713	€ 12,366,308	€ 40,338,798
Galway City Council	€ 8,963,395	€ 4,099,723	€ 4,863,672		€ 2,016,764	€ 2,846,908	€ 6,116,487	€ 8,963,395	None	€ -	€ 6,116,487	€ 8,963,395
Kildare County Council	€ 25,244,978	€ 13,255,790	€ 11,989,189		€ 5,680,120	€ 6,309,068	€ 18,935,910	€ 25,244,978	+10%	€ 2,524,498	€ 21,460,408	€ 27,769,476
Meath County Council	€ 20,323,607	€ 12,372,034	€ 7,951,573		€ 4,572,812	€ 3,378,761	€ 16,944,846	€ 20,323,607	None	€ -	€ 16,944,846	€ 20,323,607
South Dublin County Council	€ 34,447,779	€ 8,926,059	€ 25,521,720		€ 7,750,750	€ 17,770,970	€ 16,676,809	€ 34,447,779	-15%	-€ 5,167,167	€ 11,509,642	€ 29,280,612
Wicklow County Council	€ 19,824,676	€ 11,230,668	€ 8,594,008		€ 4,460,552	€ 4,133,456	€ 15,691,221	€ 19,824,676	+6%	€ 1,189,481	€ 16,880,701	€ 21,014,157
Total	€ 528,805,743	€ 428,351,015	€ 100,454,728	€ 149,117,779	€ 82,192,627	€ 167,379,880	€ 510,543,642	€ 677,923,522		-€ 6,885,742	€ 503,657,900	€ 671,037,780

LPT 100% €528.8m* LPT allocations have been calculated based on an estimated yield (pre variation) for the 2024 LPT liability year of €528.8m, based on 2022 LPT liabilities data as provided by the Revenue Commissioners, adjusted for deferrals and newly liable properties for 2023. From 2023 onwards, 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.

2024 Baseline ** Every local authority is entitled to receive a minimum amount of funding under the LPT allocation process known as Baseline. Following a review of LPT Baselines in 2023, all local authorities see a Baseline increase of at least €1.5m in 2024. Accordingly, the overall LPT Baselines of local authorities are increased by €75.4m from €353m in 2023 to €428.4m in 2024.

Surplus*** Certain local authorities, with stronger property bases, will receive additional income in 2024 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.

2024 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. 22 local authorities resolved to increase their LPT rates above the basic rate for 2024, raising an additional €25.1m of LPT income. 4 local authorities decided to reduce the basic rate locally, forgoing €32m in LPT income as a result of their decisions. The overall net loss arising from the variation decisions for 2024 is -€6.9m.