



## 2025 Local Property Tax (LPT) Allocations to Local Authorities

Local Authority	2025 LPT funding pre-variation								2025 LPT funding post variation****			
	Estimated 2025 LPT Yield 100% €552.6m* (before any local variation of base rate)	2025 Baseline**	2025 Surplus/Shortfall (100% LPT Retained Locally minus LPT Baseline)	2025 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	2025 LPT for authority's own use (Baseline & any Surplus, less Self-Funding)	Total LPT funding to be provided in 2025 (before any local variation of base rate)	2025 Local Adjustment Factor (where applicable)	Gain/(Loss) to LA following any local variation decision**** compared to original allocation	Revised portion of 2025LPT for the authority's own use	Total 2025 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	€ 4,122,540	€ 8,914,470	-€ 4,791,930	€ 4,791,930			€ 8,914,470	€ 8,914,470	+5%	€ 206,127	€ 9,120,597	€ 9,120,597
Cavan County Council	€ 4,129,985	€ 11,783,496	-€ 7,653,510	€ 7,653,510			€ 11,783,496	€ 11,783,496	+15%	€ 619,498	€ 12,402,993	€ 12,402,993
Clare County Council	€ 9,963,939	€ 10,179,318	-€ 215,379	€ 215,379			€ 10,179,318	€ 10,179,318	+15%	€ 1,494,591	€ 11,673,909	€ 11,673,909
Donegal County Council	€ 9,333,886	€ 26,619,850	-€ 17,285,964	€ 17,285,964			€ 26,619,850	€ 26,619,850	+15%	€ 1,400,083	€ 28,019,932	€ 28,019,932
Galway County Council	€ 15,806,419	€ 20,309,071	-€ 4,502,651	€ 4,502,651			€ 20,309,071	€ 20,309,071	+15%	€ 2,370,963	€ 22,680,034	€ 22,680,034
Kerry County Council	€ 13,686,697	€ 15,276,761	-€ 1,590,064	€ 1,590,064			€ 15,276,761	€ 15,276,761	+10%	€ 1,368,670	€ 16,645,430	€ 16,645,430
Kilkenny County Council	€ 7,878,456	€ 12,173,913	-€ 4,295,457	€ 4,295,457			€ 12,173,913	€ 12,173,913	+15%	€ 1,181,768	€ 13,355,681	€ 13,355,681
Laois County Council	€ 5,531,250	€ 11,620,533	-€ 6,089,283	€ 6,089,283			€ 11,620,533	€ 11,620,533	+15%	€ 829,687	€ 12,450,220	€ 12,450,220
Leitrim County Council	€ 1,929,751	€ 10,456,315	-€ 8,526,565	€ 8,526,565			€ 10,456,315	€ 10,456,315	+15%	€ 289,463	€ 10,745,778	€ 10,745,778
Limerick City & County Council	€ 15,676,454	€ 19,054,464	-€ 3,378,010	€ 3,378,010			€ 19,054,464	€ 19,054,464	+15%	€ 2,351,468	€ 21,405,932	€ 21,405,932
Longford County Council	€ 2,202,856	€ 10,406,648	-€ 8,203,792	€ 8,203,792			€ 10,406,648	€ 10,406,648	+15%	€ 330,428	€ 10,737,076	€ 10,737,076
Louth County Council	€ 10,684,712	€ 11,366,198	-€ 681,486	€ 681,486			€ 11,366,198	€ 11,366,198	None	€ -	€ 11,366,198	€ 11,366,198
Mayo County Council	€ 9,392,210	€ 21,312,344	-€ 11,920,135	€ 11,920,135			€ 21,312,344	€ 21,312,344	+10%	€ 939,221	€ 22,251,565	€ 22,251,565
Monaghan County Council	€ 3,361,696	€ 12,738,572	-€ 9,376,876	€ 9,376,876			€ 12,738,572	€ 12,738,572	+15%	€ 504,254	€ 13,242,826	€ 13,242,826
Offaly County Council	€ 4,987,624	€ 11,252,214	-€ 6,264,590	€ 6,264,590			€ 11,252,214	€ 11,252,214	+15%	€ 748,144	€ 12,000,357	€ 12,000,357
Roscommon County Council	€ 3,937,151	€ 11,993,634	-€ 8,056,483	€ 8,056,483			€ 11,993,634	€ 11,993,634	+15%	€ 590,573	€ 12,584,206	€ 12,584,206
Sligo County Council	€ 4,902,924	€ 11,702,627	-€ 6,799,703	€ 6,799,703			€ 11,702,627	€ 11,702,627	+15%	€ 735,439	€ 12,438,066	€ 12,438,066
Tipperary County Council	€ 11,255,219	€ 27,451,602	-€ 16,196,384	€ 16,196,384			€ 27,451,602	€ 27,451,602	+15%	€ 1,688,283	€ 29,139,885	€ 29,139,885
Waterford City and County Council	€ 10,288,915	€ 20,178,971	-€ 9,890,056	€ 9,890,056			€ 20,178,971	€ 20,178,971	+15%	€ 1,543,337	€ 21,722,308	€ 21,722,308
Westmeath County Council	€ 6,866,930	€ 12,705,507	-€ 5,838,578	€ 5,838,578			€ 12,705,507	€ 12,705,507	+15%	€ 1,030,039	€ 13,735,547	€ 13,735,547
Wexford County Council	€ 12,834,389	€ 15,126,453	-€ 2,292,064	€ 2,292,064			€ 15,126,453	€ 15,126,453	+15%	€ 1,925,158	€ 17,051,611	€ 17,051,611
Cork City Council	€ 23,280,755	€ 11,198,643	€ 12,082,112		€ 5,238,170	€ 6,843,942	€ 16,436,813	€ 23,280,755	+12%	€ 2,793,691	€ 19,230,504	€ 26,074,446
Cork County Council	€ 34,699,877	€ 18,453,747	€ 16,246,129		€ 7,807,472	€ 8,438,657	€ 26,261,220	€ 34,699,877	+10%	€ 3,469,988	€ 29,731,207	€ 38,169,864
Dún Laoghaire-Rathdown Co.Council	€ 63,013,543	€ 9,770,919	€ 53,242,624		€ 14,178,047	€ 39,064,577	€ 23,948,966	€ 63,013,543	-15%	-€ 9,452,031	€ 14,496,934	€ 53,561,511
Dublin City Council	€ 100,900,493	€ 20,595,592	€ 80,304,901		€ 22,702,611	€ 57,602,290	€ 43,298,203	€ 100,900,493	-15%	-€ 15,135,074	€ 28,163,129	€ 85,765,419
Fingal County Council	€ 45,836,328	€ 5,824,881	€ 40,011,447		€ 10,313,174	€ 29,698,273	€ 16,138,055	€ 45,836,328	-7.5%	-€ 3,437,725	€ 12,700,330	€ 42,398,604
Galway City Council	€ 9,349,048	€ 4,099,723	€ 5,249,325		€ 2,103,536	€ 3,145,789	€ 6,203,259	€ 9,349,048	+15%	€ 1,402,357	€ 7,605,616	€ 10,751,405
Kildare County Council	€ 27,382,910	€ 13,255,790	€ 14,127,121		€ 6,161,155	€ 7,965,966	€ 19,416,944	€ 27,382,910	+10%	€ 2,738,291	€ 22,155,236	€ 30,121,201
Meath County Council	€ 21,402,920	€ 12,372,034	€ 9,030,886		€ 4,815,657	€ 4,215,229	€ 17,187,691	€ 21,402,920	None	€ -	€ 17,187,691	€ 21,402,920
South Dublin County Council	€ 37,049,775	€ 8,926,059	€ 28,123,716		€ 8,336,199	€ 19,787,516	€ 17,262,258	€ 37,049,775	-15%	-€ 5,557,466	€ 11,704,792	€ 31,492,308
Wicklow County Council	€ 20,946,669	€ 11,230,668	€ 9,716,001		€ 4,713,001	€ 5,003,000	€ 15,943,669	€ 20,946,669	+6%	€ 1,256,800	€ 17,200,469	€ 22,203,469
<b>Total</b>	<b>€ 552,636,318</b>	<b>€ 428,351,015</b>	<b>€ 124,285,303</b>	<b>€ 143,848,959</b>	<b>€ 86,369,022</b>	<b>€ 181,765,240</b>	<b>€ 514,720,037</b>	<b>€ 696,485,277</b>		<b>€ 226,024</b>	<b>€ 514,946,061</b>	<b>€ 696,711,302</b>

**LPT 100% €552.6m\*** LPT allocations have been calculated based on an estimated yield (pre variation) for the 2025 LPT liability year of €552.6m, based on 2023 LPT liabilities data as provided by the Revenue Commissioners (including deferrals), adjusted for newly liable properties for 2024 and 2025.

**2024 Baseline \*\*** Every local authority is entitled to receive a minimum amount of funding under the LPT allocation process known as Baseline. The 2025 LPT Baseline is unchanged from the 2024 Baseline.

**Surplus\*\*\*** Certain local authorities, with stronger property bases, will receive additional income in 2025 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.

**2025 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 2025, raising an additional €33.8m of LPT income. 4 local authorities decided to reduce the basic rate locally, forgoing €33.6m in LPT income as a result of their decisions. The overall net gain arising from the variation decisions for 2025 is €0.2m.