

2026 Local Property Tax (LPT) Allocations to Local Authorities

Local Authority	2026 LPT funding pre-variation								2026 LPT funding post variation****			
	Estimated 2026 LPT Yield €601.5m* (before any local variation of base rate)	2026 Baseline**	Surplus/Shortfall (100% LPT Retained Locally minus LPT Baseline)	Distribution of Equalisation Funding	Amount of Surplus*** for LA own use (31% of estimated LPT yield)	Balance of Surplus*** to Self-Fund Housing and Roads Services	LPT for authority's own use (Baseline & any Surplus, less Self-Funding)	Total LPT funding to be provided (before any local variation of base rate)	2026 Local Adjustment Factor variation percentage (where applicable)	Gain/(Loss) to LA following any local variation decision**** compared to original allocation	Revised portion of LPT for the authority's own use	Total LPT Allocation (after any local variation of base rate)
	A	B	C = (A - B)	D = Shortfall in 'C'	E = (A x 31%)	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	€ 4,465,579	€ 9,214,470	-€ 4,748,891	€ 4,748,891			€ 9,214,470	€ 9,214,470	+15%	€ 669,837	€ 9,884,307	€ 9,884,307
Cavan County Council	€ 4,577,294	€ 12,183,496	-€ 7,606,202	€ 7,606,202			€ 12,183,496	€ 12,183,496	+15%	€ 686,594	€ 12,870,090	€ 12,870,090
Clare County Council	€ 10,758,169	€ 10,879,318	-€ 121,149	€ 121,149			€ 10,879,318	€ 10,879,318	+15%	€ 1,613,725	€ 12,493,043	€ 12,493,043
Donegal County Council	€ 10,210,636	€ 27,419,850	-€ 17,209,214	€ 17,209,214			€ 27,419,850	€ 27,419,850	+15%	€ 1,531,595	€ 28,951,445	€ 28,951,445
Galway County Council	€ 17,212,255	€ 21,609,071	-€ 4,396,815	€ 4,396,815			€ 21,609,071	€ 21,609,071	+15%	€ 2,581,838	€ 24,190,909	€ 24,190,909
Kerry County Council	€ 14,631,136	€ 16,176,761	-€ 1,545,624	€ 1,545,624			€ 16,176,761	€ 16,176,761	+10%	€ 1,463,114	€ 17,639,874	€ 17,639,874
Kilkenny County Council	€ 8,635,683	€ 12,773,913	-€ 4,138,230	€ 4,138,230			€ 12,773,913	€ 12,773,913	+15%	€ 1,295,352	€ 14,069,265	€ 14,069,265
Laos County Council	€ 6,004,844	€ 12,020,533	-€ 6,015,689	€ 6,015,689			€ 12,020,533	€ 12,020,533	+15%	€ 900,727	€ 12,921,259	€ 12,921,259
Leitrim County Council	€ 2,144,959	€ 10,656,315	-€ 8,511,357	€ 8,511,357			€ 10,656,315	€ 10,656,315	+15%	€ 321,744	€ 10,978,059	€ 10,978,059
Limerick City & County Council	€ 16,911,976	€ 20,154,464	-€ 3,242,488	€ 3,242,488			€ 20,154,464	€ 20,154,464	+15%	€ 2,536,796	€ 22,691,260	€ 22,691,260
Longford County Council	€ 2,404,409	€ 10,606,648	-€ 8,202,239	€ 8,202,239			€ 10,606,648	€ 10,606,648	+15%	€ 360,661	€ 10,967,309	€ 10,967,309
Louth County Council	€ 11,525,105	€ 11,966,198	-€ 441,094	€ 441,094			€ 11,966,198	€ 11,966,198	None	€ -	€ 11,966,198	€ 11,966,198
Mayo County Council	€ 10,133,668	€ 22,012,344	-€ 11,878,677	€ 11,878,677			€ 22,012,344	€ 22,012,344	+10%	€ 1,013,367	€ 23,025,711	€ 23,025,711
Monaghan County Council	€ 3,693,174	€ 13,038,572	-€ 9,345,398	€ 9,345,398			€ 13,038,572	€ 13,038,572	+15%	€ 553,976	€ 13,592,548	€ 13,592,548
Offaly County Council	€ 5,342,410	€ 11,552,214	-€ 6,209,803	€ 6,209,803			€ 11,552,214	€ 11,552,214	+15%	€ 801,362	€ 12,353,575	€ 12,353,575
Roscommon County Council	€ 4,278,065	€ 12,293,634	-€ 8,015,568	€ 8,015,568			€ 12,293,634	€ 12,293,634	+15%	€ 641,710	€ 12,935,344	€ 12,935,344
Sligo County Council	€ 5,546,051	€ 12,302,627	-€ 6,756,576	€ 6,756,576			€ 12,302,627	€ 12,302,627	+15%	€ 831,908	€ 13,134,535	€ 13,134,535
Tipperary County Council	€ 12,022,702	€ 28,251,602	-€ 16,228,900	€ 16,228,900			€ 28,251,602	€ 28,251,602	+15%	€ 1,803,405	€ 30,055,008	€ 30,055,008
Waterford City and County Council	€ 11,032,522	€ 20,878,971	-€ 9,846,448	€ 9,846,448			€ 20,878,971	€ 20,878,971	+15%	€ 1,654,878	€ 22,533,849	€ 22,533,849
Westmeath County Council	€ 7,482,726	€ 13,205,507	-€ 5,722,781	€ 5,722,781			€ 13,205,507	€ 13,205,507	+15%	€ 1,122,409	€ 14,327,916	€ 14,327,916
Wexford County Council	€ 13,900,236	€ 16,026,453	-€ 2,126,216	€ 2,126,216			€ 16,026,453	€ 16,026,453	+15%	€ 2,085,035	€ 18,111,488	€ 18,111,488
Cork City Council	€ 25,533,936	€ 13,198,643	€ 12,335,293		€ 7,915,520	€ 4,419,773	€ 21,114,163	€ 25,533,936	+12%	€ 3,064,072	€ 24,178,236	€ 28,598,009
Cork County Council	€ 38,054,530	€ 21,153,747	€ 16,900,783		€ 11,796,904	€ 5,103,878	€ 32,950,652	€ 38,054,530	+15%	€ 5,708,180	€ 38,658,831	€ 43,762,710
Dún Laoghaire-Rathdown Co. Council	€ 69,230,246	€ 14,270,919	€ 54,959,328		€ 21,461,376	€ 33,497,951	€ 35,732,295	€ 69,230,246	-15%	-€ 10,384,537	€ 25,347,758	€ 58,845,709
Dublin City Council	€ 109,447,019	€ 28,395,592	€ 81,051,427		€ 33,928,576	€ 47,122,851	€ 62,324,168	€ 109,447,019	None	€ -	€ 62,324,168	€ 109,447,019
Fingal County Council	€ 49,735,680	€ 9,424,881	€ 40,310,799		€ 15,418,061	€ 24,892,738	€ 24,842,942	€ 49,735,680	-5%	-€ 2,486,784	€ 22,356,158	€ 47,248,896
Galway City Council	€ 10,339,596	€ 5,099,723	€ 5,239,873		€ 3,205,275	€ 2,034,598	€ 8,304,998	€ 10,339,596	+15%	€ 1,550,939	€ 9,855,937	€ 11,890,536
Kildare County Council	€ 29,353,465	€ 15,255,790	€ 14,097,675		€ 9,099,574	€ 4,998,101	€ 24,355,364	€ 29,353,465	+10%	€ 2,935,346	€ 27,290,710	€ 32,288,811
Meath County Council	€ 23,137,604	€ 13,772,034	€ 9,365,569		€ 7,172,657	€ 2,192,912	€ 20,944,691	€ 23,137,604	None	€ -	€ 20,944,691	€ 23,137,604
South Dublin County Council	€ 40,331,285	€ 11,426,059	€ 28,905,226		€ 12,502,698	€ 16,402,528	€ 23,928,757	€ 40,331,285	-7.5%	-€ 3,024,846	€ 20,903,911	€ 37,306,439
Wicklow County Council	€ 23,457,871	€ 13,130,668	€ 10,327,203		€ 7,271,940	€ 3,055,263	€ 20,402,608	€ 23,457,871	+6%	€ 1,407,472	€ 21,810,081	€ 24,865,343
Total	€ 601,534,831	€ 470,351,015	€ 131,183,816	€ 142,309,360	€ 129,772,582	€ 143,720,594	€ 600,123,598	€ 743,844,192		€ 23,239,877	€ 623,363,474	€ 767,084,068

LPT 100% €601.5m* LPT allocations have been calculated based on an estimated yield (pre variation) for the 2026 LPT liability year of €601.5m, based on 2025 LPT liabilities data as provided by the Revenue Commissioners (including deferrals), an estimated €42m uplift arising from revaluation, and an additional €7.7m for newly liable properties for 2026.

2026 Baseline ** Every local authority is entitled to receive a minimum amount of funding under the LPT allocation process known as Baseline. The 2026 LPT Baseline is increased by €42m from the 2025 Baseline in line with Revenue's estimate of the yield increase as result of revaluation in November 2025.

Surplus*** Certain local authorities, with stronger property bases, will receive additional income in 2026 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 31% 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 31%, the full amount.

2026 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 2026, raising an additional €39.1m of LPT income. 3 local authorities decided to reduce the basic rate locally, forgoing €15.9m in LPT income as a result of their decisions. The overall net gain arising from the variation decisions for 2026 is €23.2m.