

Dublin City Council

Local Property Tax 2026 – FAQ

What is the Local Property Tax (LPT)?

The LPT is a tax payable on the market value of residential property.

What is a residential property?

A residential property means any building or structure (or part of a building) which is used as, or is suitable for use as, a dwelling and includes any shed, outhouse, garage or other building or structure and includes grounds of up to one acre. The LPT does not apply to development sites or farmland.

When did the LPT come into effect?

The charge came into effect on the 1st of July 2013.

Who is responsible for collecting the tax?

The LPT is collected by the Revenue Commissioners. Revenue offers a range of methods for paying the tax. Further details are available from: <http://www.revenue.ie/en/tax/lpt/>

Who is liable to pay the LPT?

All owners of residential property, including rental properties, are liable to pay the tax. The following groups are also liable for LPT:

- People who have a long-term lease (20 years or more)
- People with a life interest or long-term right of residence (life or more than 20 years) in a residential property
- Local authorities and social housing organisations
- A person acting as a personal representative for a deceased owner (for example, as an executor/administrator of an estate). Trustees and beneficiaries are jointly liable where a residential property is held in trust.

How is your property valued?

The tax is based on the *chargeable value* of a residential property on the *valuation date*. The chargeable value is defined as the market value that the property could reasonably be expected to fetch in sale on the open market on the valuation date.

What was the valuation date?

The valuation date for the LPT is 1 November 2025. The valuation of your property on this date will apply for the five-year period from 2026 to 2030.

Who decides the LPT Rate for Dublin City Council?

It is a Reserved Function of City Councillors to vary the basic rate of the LPT by +/- 15%. This adjustment is known as the local adjustment factor, and it shall not exceed 15%.

Why is the Dublin City Council rate different?

The Elected Members can decide to vary or not to vary the basic rate of the Local Property Tax within its own administrative area by a maximum of 15% of the basic rate. This adjustment will apply from the next Local Property Tax liability date (1st November). This means that Dublin City Council can either increase or decrease the rate of Local Property Tax by up to 15% or, leave it unaltered. The adjustment to the basic rate is known as the Local Adjustment Factor

At monthly council meeting on the 7th October 2024 the City Councillors passed a resolution to reduce the LPT rate by 15% for 2025.

How much did the reduction in the LPT cost Dublin City Council in 2025?

The reduction in the LPT represents funding foregone for Dublin City Council in 2025 of €15.1m.

What charge am I liable to pay currently?

The Local Property Tax is based on market value bands. The first band covers all properties worth up to €200,000. Bands then go up in multiples of €62,500. The table below indicates what charge you currently pay based on your valuation band and what you would pay at the basic rate.

LPT Valuation Band	Current Rate	Basic Rate
€		
0-200,000	77	90
200,001- 262,500	191	225
262,501 - 350,000	268	315
350,001- 437,500	344	405
437,501- 525,000	421	495
525,001- 612,500	497	585
612,501- 700,000	574	675
700,001- 787,500	650	765
787,501- 875,000	727	855
875,001- 962,500	803	945
962,501- 1,050,000	880	1,035
1,050,001 - 1,137,500	1,011	1,189
1,137,501 - 1,225,000	1,197	1,408
1,225,001 - 1,312,500	1,383	1,627
1,312,501 - 1,400,000	1,569	1,846
1,400,001 - 1,487,500	1,754	2,064
1,487,501 - 1,575,000	1,941	2,283
1,575,001 - 1,662,500	2,127	2,502
1,662,501 - 1,750,000	2,313	2,721

The LPT charge for properties with a market value greater than €1.75 million is calculated as the sum of 0.1029% of the first €1.05 million of the declared market value and 0.25% of the portion of the declared market value between €1.05 million and €1.75 million and 0.3% of the portion of the declared market value above €1.75 million.

What impact does the LPT have on Local Authority service provision?

Revenue from the LPT will accrue to Local Authorities and will finance the provision of local services. The idea to fund local services by local charges follows best international practice. Dublin City Council is responsible for (among other services) Public Parks, Libraries, Leisure Facilities, Fire and Emergency Services, Homeless Services, Street Cleaning, Street Lighting, Roads Maintenance, Planning & Development, Motor Taxation and Local Elections.

What decision has Dublin City Council reached in previous years?

This is the 12th year of the LPT consultation process. In the previous eleven years the LPT has, by council resolution, been reduced by the maximum amount of 15%.

How much additional income would this generate?

In Budget 2025, adjusting the base rate downwards by 15% costs DCC €15.1m. Each 1% lesser variation in the LPT Local Adjustment Factor would generate an additional €1m for Dublin City Council.

Do I have any input to the process?

Yes. Under Section 20 of the Finance (Local Property Tax) Act 2012 a Local Authority is required to carry out a public consultation process to canvass the public for their opinions and views. As part of this process Dublin City Council would now like for you to submit your views on the LPT.

The public consultation process will run from **Wednesday 18th June to Thursday 17th July 2025**.

The Council welcomes written submissions from the public on this matter, specifically covering the potential effects of varying the basic rate of the Local Property Tax on business, individuals and on local authority services.

The information gained in this process will be used to inform Councillors in their decision-making duties. The council meeting to discuss this will be held in July 2025.

You can submit your views/opinions via the following methods:

1 – By Completion of this Online Survey at: <https://engage.dublincity.ie/en-IE/>

2 – By downloading the survey and emailing: lptconsultation@dublincity.ie

3 – By downloading the survey and posting a hard copy to LPT Submissions, Finance Department, Block 1 Floor 8, Dublin City Council, Civic Offices, Wood Quay, Dublin 8, D08 RF3F

What happens if the City Councillors vary the basic rate of the LPT?

The City Council must inform both the DoHLG&H and the Revenue Commissioners. A public notice informing the public of this decision will be placed within 14 days of the City Councillors decision being made in local newspapers and on the Dublin City Council website www.dublincity.ie.