


2018 Local Property Tax (LPT) Allocations to Local Authorities 		2018 LPT funding pre-variation****									2018 impact of variation****			Total 2018 LPT allocation <u>post</u> variation
		Estimated 2018 LPT Yield 100% €485.6m*	LPT 20% towards Equalisation funding	LPT Retained Locally (80%)	2018 Baseline**	2018 Surplus/Shortfall (LPT Retained Locally -LPT Baseline)	2018 Distribution of Equalisation funding	Amount of Surplus*** for LA own use (20% of estimated LPT yield)	Balance of Surplus*** to Self Fund Housing and Roads Services	2018 LPT for authority's own use (Baseline & any Surplus, less self-funding)	Total LPT funding to be provided in 2018 (before any local variation of base rate)	2018 Local Adjustment Factor variation percentage	(Loss)/Gain To LA following variation, compared to original allocation	
Authorities requiring equalisation	Carlow County Council	€ 3,970,186	€ 794,037	€ 3,176,149	€ 6,138,657	-€2,962,508	€ 2,962,508		€ 6,138,657	€ 6,138,657			€ 6,138,657	€ 6,138,657
	Cavan County Council	€ 4,424,490	€ 884,898	€ 3,539,592	€ 9,480,501	-€5,940,909	€ 5,940,909		€ 9,480,501	€ 9,480,501			€ 9,480,501	€ 9,480,501
	Cork City Council	€ 11,060,582	€ 2,212,116	€ 8,848,466	€ 11,927,355	-€3,078,889	€ 3,078,889		€ 11,927,355	€ 11,927,355			€ 11,927,355	€ 11,927,355
	Donegal County Council	€ 10,914,717	€ 2,182,943	€ 8,731,774	€ 25,119,850	-€16,388,076	€ 16,388,076		€ 25,119,850	€ 25,119,850			€ 25,119,850	€ 25,119,850
	Galway County Council	€ 14,569,385	€ 2,913,877	€ 11,655,508	€ 14,517,890	-€2,862,382	€ 2,862,382		€ 14,517,890	€ 14,517,890			€ 14,517,890	€ 14,517,890
	Kerry County Council	€ 14,081,933	€ 2,816,387	€ 11,265,546	€ 13,776,761	-€2,511,214	€ 2,511,214		€ 13,776,761	€ 13,776,761	+5%	€ 704,097	€ 14,480,857	€ 14,480,857
	Kilkenny County Council	€ 7,448,935	€ 1,489,787	€ 5,959,148	€ 10,673,913	-€4,714,765	€ 4,714,765		€ 10,673,913	€ 10,673,913			€ 10,673,913	€ 10,673,913
	Laois County Council	€ 4,928,222	€ 985,644	€ 3,942,578	€ 8,558,877	-€4,616,299	€ 4,616,299		€ 8,558,877	€ 8,558,877	+10%	€ 492,822	€ 9,051,699	€ 9,051,699
	Leitrim County Council	€ 2,128,450	€ 425,690	€ 1,702,760	€ 8,956,315	-€7,253,555	€ 7,253,555		€ 8,956,315	€ 8,956,315			€ 8,956,315	€ 8,956,315
	Limerick City & County Council	€ 15,685,975	€ 3,137,195	€ 12,548,780	€ 17,554,464	-€5,005,684	€ 5,005,684		€ 17,554,464	€ 17,554,464	+7.5%	€ 1,176,448	€ 18,730,912	€ 18,730,912
	Longford County Council	€ 2,111,760	€ 422,352	€ 1,689,408	€ 8,906,648	-€7,217,240	€ 7,217,240		€ 8,906,648	€ 8,906,648	+5%	€ 105,588	€ 9,012,236	€ 9,012,236
	Louth County Council	€ 9,513,139	€ 1,902,628	€ 7,610,511	€ 9,866,198	-€2,255,687	€ 2,255,687		€ 9,866,198	€ 9,866,198			€ 9,866,198	€ 9,866,198
	Mayo County Council	€ 10,404,457	€ 2,080,891	€ 8,323,566	€ 19,812,344	-€11,488,779	€ 11,488,779		€ 19,812,344	€ 19,812,344			€ 19,812,344	€ 19,812,344
	Monaghan County Council	€ 3,806,264	€ 761,253	€ 3,045,011	€ 11,238,572	-€8,193,561	€ 8,193,561		€ 11,238,572	€ 11,238,572			€ 11,238,572	€ 11,238,572
	Offaly County Council	€ 4,917,960	€ 983,592	€ 3,934,368	€ 7,656,288	-€3,721,920	€ 3,721,920		€ 7,656,288	€ 7,656,288			€ 7,656,288	€ 7,656,288
	Roscommon County Council	€ 3,986,880	€ 797,376	€ 3,189,504	€ 10,216,232	-€7,026,728	€ 7,026,728		€ 10,216,232	€ 10,216,232			€ 10,216,232	€ 10,216,232
	Sligo County Council	€ 5,244,734	€ 1,048,947	€ 4,195,787	€ 10,202,627	-€6,006,840	€ 6,006,840		€ 10,202,627	€ 10,202,627			€ 10,202,627	€ 10,202,627
	Tipperary County Council	€ 11,829,104	€ 2,365,821	€ 9,463,283	€ 25,951,602	-€16,488,319	€ 16,488,319		€ 25,951,602	€ 25,951,602	+10%	€ 1,182,910	€ 27,134,513	€ 27,134,513
	Waterford City and County Council	€ 9,301,806	€ 1,860,361	€ 7,441,445	€ 18,678,971	-€11,237,526	€ 11,237,526		€ 18,678,971	€ 18,678,971	+2.5%	€ 232,545	€ 18,911,516	€ 18,911,516
	Westmeath County Council	€ 6,390,965	€ 1,278,193	€ 5,112,772	€ 11,205,507	-€6,092,735	€ 6,092,735		€ 11,205,507	€ 11,205,507			€ 11,205,507	€ 11,205,507
Wexford County Council	€ 12,185,174	€ 2,437,035	€ 9,748,139	€ 13,547,516	-€3,799,377	€ 3,799,377		€ 13,547,516	€ 13,547,516	+10%	€ 1,218,517	€ 14,766,033	€ 14,766,033	
Meath County Council	€ 17,489,767	€ 3,497,953	€ 13,991,814	€ 10,535,969	€3,455,844	€ 3,455,844		€ 13,991,814	€ 13,991,814			€ 13,991,814	€ 13,991,814	
Clare County Council	€ 10,079,424	€ 2,015,885	€ 8,063,539	€ 4,435,383	€3,628,156	€ 2,015,885	€ 1,612,271	€ 6,451,268	€ 8,063,539			€ 6,451,268	€ 8,063,539	
Cork County Council	€ 40,842,506	€ 8,168,501	€ 32,674,005	€ 8,402,758	€24,271,247	€ 8,168,501	€ 16,102,746	€ 16,571,259	€ 32,674,005			€ 16,571,259	€ 32,674,005	
Dún Laoghaire-Rathdown County Council	€ 51,824,546	€ 10,364,909	€ 41,459,637	€ 8,270,919	€33,188,718	€ 10,364,909	€ 22,823,809	€ 18,635,828	€ 41,459,637	-15%	-€ 7,773,682	€ 10,862,146	€ 33,685,955	
Dublin City Council	€ 79,789,578	€ 15,957,916	€ 63,831,662	€ 19,095,592	€44,736,070	€ 15,957,916	€ 28,778,155	€ 35,053,508	€ 63,831,662	-15%	-€ 11,968,437	€ 23,085,071	€ 51,863,225	
Fingal County Council	€ 38,220,794	€ 7,644,159	€ 30,576,635	€ 3,699,275	€26,877,361	€ 7,644,159	€ 19,233,202	€ 11,343,433	€ 30,576,635	-10%	-€ 3,822,079	€ 7,521,354	€ 26,754,556	
Galway City Council	€ 8,161,180	€ 1,632,236	€ 6,528,944	€ 2,599,723	€3,929,221	€ 1,632,236	€ 2,296,985	€ 4,231,959	€ 6,528,944			€ 4,231,959	€ 6,528,944	
Kildare County Council	€ 21,619,227	€ 4,323,845	€ 17,295,382	€ 11,755,790	€5,539,592	€ 4,323,845	€ 1,215,747	€ 16,079,635	€ 17,295,382			€ 16,079,635	€ 17,295,382	
South Dublin County Council	€ 31,509,341	€ 6,301,868	€ 25,207,473	€ 3,856,262	€21,351,210	€ 6,301,868	€ 15,049,342	€ 10,158,131	€ 25,207,473	-15%	-€ 4,726,401	€ 5,431,730	€ 20,481,072	
Wicklow County Council	€ 17,121,937	€ 3,424,387	€ 13,697,550	€ 8,547,247	€5,150,303	€ 3,424,387	€ 1,725,915	€ 11,971,634	€ 13,697,550			€ 11,971,634	€ 13,697,550	
Total	€ 485,563,418	€ 97,112,684	€ 388,450,734	€ 355,186,005	€ 33,264,729	€ 138,862,993	€ 63,289,551	€ 108,838,171	€ 418,475,556	€ 527,313,727		-€ 23,177,671	€ 395,297,885	€ 504,136,056

LPT 100% €485.6m* LPT Allocations for 2018 have been calculated using the Revenue Commissioners' data on net declared liabilities of €458.9m post-variation in 2017. On a pre-variation basis, the full 2017 net declared liability amounts to €485.6m and this is the estimate applied to the provisional LPT allocation process for 2018.

Baseline** Every local authority has a minimum level of funding available to it known as the Baseline.

Surplus*** Certain local authorities, with stronger property bases, will receive additional income in 2018 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/or Roads areas, thereby replacing Central Government funding. The portion that will be retained for the authorities' own purposes will be an amount equal to 20% of the total expected LPT yield in their respective areas (before any decision to vary rates) or, in the case where that surplus will be less than 20%, the full amount.

2018 impact of variation**** Local authorities may vary the rate of Local Property Tax (LPT) in their administrative area for the following year by up to 15% of the basic rate of the Tax. 4 local authorities resolved to reduce their LPT rates for 2018 and 7 authorities decided to increase their 2018 LPT rates above the basic rate. 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.