

2019 Local Property Tax (LPT) Allocations to Local Authorities	2019 LPT funding pre-variation										2019 impact of variation****			Total 2019 LPT allocation <u>post</u> variation
	Estimated 2019 LPT Yield 100% €486.8m* (before any local variation)	LPT 20% towards Equalisation funding	LPT Retained Locally (80%)	2019 Baseline**	2019 Surplus/Shortfall (LPT Retained Locally -LPT Baseline)	2019 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	2019 LPT for authority's own use (Baseline plus any Surplus, less self-funding)	Total LPT funding to be provided in 2019 (before any local variation of base rate)	2019 Local Adjustment Factor variation percentage	(Loss)/Gain To LA following variation, compared to original allocation	Revised portion of 2019 LPT for authority's own use (excludes any self-funding amounts)	
Carlow County Council	€ 3,982,640	€ 796,528	€ 3,186,112	€ 6,138,657	-€2,952,545	€ 2,952,545		€ 6,138,657	€ 6,138,657			€ 6,138,657	€ 6,138,657	
Cavan County Council	€ 4,444,875	€ 888,975	€ 3,555,900	€ 9,480,501	-€5,924,601	€ 5,924,601		€ 9,480,501	€ 9,480,501			€ 9,480,501	€ 9,480,501	
Cork City Council	€ 11,114,802	€ 2,222,960	€ 8,891,842	€ 11,927,355	-€3,035,513	€ 3,035,513		€ 11,927,355	€ 11,927,355			€ 11,927,355	€ 11,927,355	
Donegal County Council	€ 10,975,363	€ 2,195,073	€ 8,780,290	€ 25,119,850	-€16,339,559	€ 16,339,559		€ 25,119,850	€ 25,119,850			€ 25,119,850	€ 25,119,850	
Galway County Council	€ 14,640,846	€ 2,928,169	€ 11,712,677	€ 14,517,890	-€2,805,214	€ 2,805,214		€ 14,517,890	€ 14,517,890			€ 14,517,890	€ 14,517,890	
Kerry County Council	€ 14,074,030	€ 2,814,806	€ 11,259,224	€ 13,776,761	-€2,517,536	€ 2,517,536		€ 13,776,761	€ 13,776,761			€ 13,776,761	€ 13,776,761	
Kilkenny County Council	€ 7,471,003	€ 1,494,201	€ 5,976,802	€ 10,673,913	-€4,697,110	€ 4,697,110		€ 10,673,913	€ 10,673,913			€ 10,673,913	€ 10,673,913	
Laois County Council	€ 4,939,164	€ 987,833	€ 3,951,331	€ 8,558,877	-€4,607,546	€ 4,607,546		€ 8,558,877	€ 8,558,877	+10%	€ 493,916	€ 9,052,793	€ 9,052,793	
Leitrim County Council	€ 2,133,355	€ 426,671	€ 1,706,684	€ 8,956,315	-€7,249,631	€ 7,249,631		€ 8,956,315	€ 8,956,315			€ 8,956,315	€ 8,956,315	
Limerick City & County Council	€ 15,701,369	€ 3,140,274	€ 12,561,095	€ 17,554,464	-€4,993,368	€ 4,993,368		€ 17,554,464	€ 17,554,464	+7.5%	€ 1,177,603	€ 18,732,066	€ 18,732,066	
Longford County Council	€ 2,117,277	€ 423,455	€ 1,693,822	€ 8,906,648	-€7,212,826	€ 7,212,826		€ 8,906,648	€ 8,906,648	+15%	€ 317,592	€ 9,224,239	€ 9,224,239	
Louth County Council	€ 9,563,145	€ 1,912,629	€ 7,650,516	€ 9,866,198	-€2,215,682	€ 2,215,682		€ 9,866,198	€ 9,866,198			€ 9,866,198	€ 9,866,198	
Mayo County Council	€ 10,428,915	€ 2,085,783	€ 8,343,132	€ 19,812,344	-€11,469,212	€ 11,469,212		€ 19,812,344	€ 19,812,344			€ 19,812,344	€ 19,812,344	
Monaghan County Council	€ 3,819,285	€ 763,857	€ 3,055,428	€ 11,238,572	-€8,183,144	€ 8,183,144		€ 11,238,572	€ 11,238,572			€ 11,238,572	€ 11,238,572	
Offaly County Council	€ 4,929,286	€ 985,857	€ 3,943,429	€ 7,656,288	-€3,712,859	€ 3,712,859		€ 7,656,288	€ 7,656,288			€ 7,656,288	€ 7,656,288	
Roscommon County Council	€ 3,995,415	€ 799,083	€ 3,196,332	€ 10,216,232	-€7,019,900	€ 7,019,900		€ 10,216,232	€ 10,216,232			€ 10,216,232	€ 10,216,232	
Sligo County Council	€ 5,255,255	€ 1,051,051	€ 4,204,204	€ 10,202,627	-€5,998,423	€ 5,998,423		€ 10,202,627	€ 10,202,627			€ 10,202,627	€ 10,202,627	
Tipperary County Council	€ 11,823,682	€ 2,364,736	€ 9,458,945	€ 25,951,602	-€16,492,657	€ 16,492,657		€ 25,951,602	€ 25,951,602			€ 25,951,602	€ 25,951,602	
Waterford City and County Council	€ 9,325,770	€ 1,865,154	€ 7,460,616	€ 18,678,971	-€11,218,355	€ 11,218,355		€ 18,678,971	€ 18,678,971	+2.5%	€ 233,144	€ 18,912,115	€ 18,912,115	
Westmeath County Council	€ 6,414,422	€ 1,282,884	€ 5,131,538	€ 11,205,507	-€6,073,970	€ 6,073,970		€ 11,205,507	€ 11,205,507			€ 11,205,507	€ 11,205,507	
Wexford County Council	€ 12,229,352	€ 2,445,870	€ 9,783,481	€ 13,547,516	-€3,764,035	€ 3,764,035		€ 13,547,516	€ 13,547,516	+10%	€ 1,222,935	€ 14,770,451	€ 14,770,451	
Meath County Council	€ 17,546,834	€ 3,509,367	€ 14,037,467	€ 10,535,969	€3,501,498	€ 3,501,498	€ 3,501,498	€ 14,037,467	€ 14,037,467			€ 14,037,467	€ 14,037,467	
Clare County Council	€ 10,090,082	€ 2,018,016	€ 8,072,066	€ 4,435,383	€3,636,682	€ 4,435,383	€ 2,018,016	€ 6,453,400	€ 8,072,066			€ 6,453,400	€ 8,072,066	
Cork County Council	€ 40,938,533	€ 8,187,707	€ 32,750,826	€ 8,402,758	€24,348,068	€ 8,187,707	€ 16,160,362	€ 16,590,465	€ 32,750,826			€ 16,590,465	€ 32,750,826	
Dún Laoghaire-Rathdown County Council	€ 51,864,773	€ 10,372,955	€ 41,491,818	€ 8,270,919	€33,220,900	€ 10,372,955	€ 22,847,945	€ 18,643,873	€ 41,491,818	-15%	-€ 7,779,716	€ 10,864,157	€ 33,712,102	
Dublin City Council	€ 80,060,675	€ 16,012,135	€ 64,048,540	€ 19,095,592	€44,952,948	€ 16,012,135	€ 28,940,813	€ 35,107,727	€ 64,048,540	-15%	-€ 12,009,101	€ 23,098,626	€ 52,039,439	
Fingal County Council	€ 38,253,947	€ 7,650,789	€ 30,603,157	€ 3,699,275	€26,903,883	€ 7,650,789	€ 19,253,093	€ 11,350,064	€ 30,603,157	-10%	-€ 3,825,395	€ 7,524,669	€ 26,777,763	
Galway City Council	€ 8,191,282	€ 1,638,256	€ 6,553,026	€ 2,599,723	€3,953,302	€ 1,638,256	€ 2,315,046	€ 4,237,980	€ 6,553,026			€ 4,237,980	€ 6,553,026	
Kildare County Council	€ 21,673,848	€ 4,334,770	€ 17,339,078	€ 11,755,790	€5,583,289	€ 4,334,770	€ 1,248,519	€ 16,090,559	€ 17,339,078			€ 16,090,559	€ 17,339,078	
South Dublin County Council	€ 31,611,431	€ 6,322,286	€ 25,289,144	€ 3,856,262	€21,432,882	€ 6,322,286	€ 15,110,596	€ 10,178,549	€ 25,289,144	-15%	-€ 4,741,715	€ 5,436,834	€ 20,547,430	
Wicklow County Council	€ 17,180,890	€ 3,436,178	€ 13,744,712	€ 8,547,247	€5,197,465	€ 3,436,178	€ 1,761,287	€ 11,983,425	€ 13,744,712			€ 11,983,425	€ 13,744,712	
Total	€ 486,791,545	€ 97,358,309	€ 389,433,236	€ 355,186,005	€ 34,247,231	€ 138,483,686	€ 63,474,590	€ 109,256,327	€ 418,660,595	€ 527,916,923	-€ 24,910,736	€ 393,749,859	€ 503,006,186	

LPT 100% €486.8m* LPT Allocations for 2019 have been calculated using the Revenue Commissioners' projections of net declared liabilities of €463.6m post-variation in 2018. On a pre-variation basis, the full 2018 net declared liability amounts to €486.8m and this is the estimate applied to the provisional LPT allocation process for 2019.

2019 Baseline **The 2019 Baseline is unchanged from the 2018 Baseline

Surplus*** Certain local authorities, with stronger property bases, will receive additional income in 2019 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 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.

2019 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 2019 and 5 authorities decided to increase their 2019 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.