

## 2021 Local Property Tax (LPT) Allocations to Local Authorities

Local Authority	2021 LPT funding pre-variation										2021 impact of local variation****			
	Estimated 2021 LPT Yield 100% €492m* (before any local variation of base rate)	LPT 20% towards Equalisation funding	LPT Retained Locally (80%)	2021 Baseline**	2021 Surplus/Shortfall (LPT Retained Locally -LPT Baseline)	2021 Distribution of Equalisation Funding	Amount of Surplus*** for LA own use (20% of estimated LPT yield)	Balance of Surplus*** to Self Fund Housing and/or Roads Services	2021 LPT for authority's own use (Baseline & any Surplus, less self-funding)	Total LPT funding to be provided in 2021 (before any local variation of base rate)	2021 Local Adjustment Factor variation percentage (where applicable)	Gain/(Loss) to LA following any local variation decision compared to original allocation	Revised portion of 2021 LPT for the authority's own use	Total 2021 LPT Allocation (after any local variation of base rate)
	A	B = (A x 20%)	C = (A x 80%)	D	F = (C - D)	G = Shortfall in 'F'	H = (A x 20%)	I = (F - H)	J = (K - I)	K = (C + G)	L = Max +/- 15%	M = (A x L)	N = (I+M)	O = (K+M)
Carlow County Council	€ 4,039,335	€ 807,867	€ 3,231,468	€ 6,138,657	-€2,907,189	€ 2,907,189			€ 6,138,657	€ 6,138,657	5%	€ 201,967	€ 6,340,624	€ 6,340,624
Cavan County Council	€ 4,539,973	€ 907,995	€ 3,631,978	€ 9,480,501	-€5,848,522	€ 5,848,522			€ 9,480,501	€ 9,480,501	+15%	€ 680,996	€ 10,161,497	€ 10,161,497
Donegal County Council	€ 11,186,025	€ 2,237,205	€ 8,948,820	€ 25,119,850	-€16,171,029	€ 16,171,029			€ 25,119,850	€ 25,119,850	+15%	€ 1,677,904	€ 26,797,753	€ 26,797,753
Galway County Council	€ 14,675,590	€ 2,935,118	€ 11,740,472	€ 14,517,890	-€2,777,418	€ 2,777,418			€ 14,517,890	€ 14,517,890	None	€ -	€ 14,517,890	€ 14,517,890
Kerry County Council	€ 14,282,527	€ 2,856,505	€ 11,426,022	€ 13,776,761	-€2,350,739	€ 2,350,739			€ 13,776,761	€ 13,776,761	+7.5%	€ 1,071,190	€ 14,847,950	€ 14,847,950
Kilkenny County Council	€ 7,550,543	€ 1,510,109	€ 6,040,435	€ 10,673,913	-€4,633,478	€ 4,633,478			€ 10,673,913	€ 10,673,913	+15%	€ 1,132,582	€ 11,806,494	€ 11,806,494
Laos County Council	€ 5,042,020	€ 1,008,404	€ 4,033,616	€ 8,558,877	-€4,525,261	€ 4,525,261			€ 8,558,877	€ 8,558,877	+10%	€ 504,202	€ 9,063,079	€ 9,063,079
Leitrim County Council	€ 2,176,212	€ 435,242	€ 1,740,970	€ 8,956,315	-€7,215,346	€ 7,215,346			€ 8,956,315	€ 8,956,315	+15%	€ 326,432	€ 9,282,747	€ 9,282,747
Limerick City & County Council	€ 15,932,749	€ 3,186,550	€ 12,746,199	€ 17,554,464	-€4,808,265	€ 4,808,265			€ 17,554,464	€ 17,554,464	+15%	€ 2,389,912	€ 19,944,376	€ 19,944,376
Longford County Council	€ 2,241,861	€ 448,372	€ 1,793,489	€ 8,906,648	-€7,113,159	€ 7,113,159			€ 8,906,648	€ 8,906,648	+15%	€ 336,279	€ 9,242,927	€ 9,242,927
Louth County Council	€ 9,663,495	€ 1,932,699	€ 7,730,796	€ 9,866,198	-€2,135,402	€ 2,135,402			€ 9,866,198	€ 9,866,198	None	€ -	€ 9,866,198	€ 9,866,198
Mayo County Council	€ 10,445,610	€ 2,089,122	€ 8,356,488	€ 19,812,344	-€11,455,856	€ 11,455,856			€ 19,812,344	€ 19,812,344	+10%	€ 1,044,561	€ 20,856,905	€ 20,856,905
Monaghan County Council	€ 3,858,397	€ 771,679	€ 3,086,717	€ 11,238,572	-€8,151,855	€ 8,151,855			€ 11,238,572	€ 11,238,572	+15%	€ 578,759	€ 11,817,331	€ 11,817,331
Offaly County Council	€ 4,952,579	€ 990,516	€ 3,962,063	€ 7,656,288	-€3,694,224	€ 3,694,224			€ 7,656,288	€ 7,656,288	+15%	€ 742,887	€ 8,399,174	€ 8,399,174
Roscommon County Council	€ 4,063,070	€ 812,614	€ 3,250,456	€ 10,216,232	-€6,965,776	€ 6,965,776			€ 10,216,232	€ 10,216,232	+15%	€ 609,460	€ 10,825,692	€ 10,825,692
Sligo County Council	€ 5,348,974	€ 1,069,795	€ 4,279,179	€ 10,202,627	-€5,923,448	€ 5,923,448			€ 10,202,627	€ 10,202,627	+15%	€ 802,346	€ 11,004,973	€ 11,004,973
Tipperary County Council	€ 12,050,627	€ 2,410,125	€ 9,640,502	€ 25,951,602	-€16,311,101	€ 16,311,101			€ 25,951,602	€ 25,951,602	+10%	€ 1,205,063	€ 27,156,665	€ 27,156,665
Waterford City and County Council	€ 9,860,453	€ 1,972,091	€ 7,888,362	€ 18,678,971	-€10,790,608	€ 10,790,608			€ 18,678,971	€ 18,678,971	+10%	€ 986,045	€ 19,665,016	€ 19,665,016
Westmeath County Council	€ 6,484,183	€ 1,296,837	€ 5,187,346	€ 11,205,507	-€6,018,161	€ 6,018,161			€ 11,205,507	€ 11,205,507	+15%	€ 972,627	€ 12,178,135	€ 12,178,135
Wexford County Council	€ 12,352,830	€ 2,470,566	€ 9,882,264	€ 13,547,516	-€3,665,252	€ 3,665,252			€ 13,547,516	€ 13,547,516	+10%	€ 1,235,283	€ 14,782,799	€ 14,782,799
Meath County Council	€ 17,528,510	€ 3,505,702	€ 14,022,808	€ 10,535,969	€3,486,839	€ 3,486,839			€ 14,022,808	€ 14,022,808	None	€ -	€ 14,022,808	€ 14,022,808
Clare County Council	€ 10,138,978	€ 2,027,796	€ 8,111,183	€ 4,435,383	€3,675,799	€ 3,675,799			€ 6,463,179	€ 8,111,183	+15%	€ 1,520,847	€ 9,632,029	€ 9,632,029
Cork City Council	€ 21,062,606	€ 4,212,521	€ 16,850,085	€ 9,698,643	€7,151,442	€ 7,151,442			€ 4,212,521	€ 2,938,921	+7.5%	€ 1,579,695	€ 15,490,660	€ 18,429,780
Cork County Council	€ 31,829,968	€ 6,365,994	€ 25,463,974	€ 8,402,758	€17,061,216	€ 17,061,216			€ 6,365,994	€ 10,695,223	+7.5%	€ 2,387,248	€ 17,155,999	€ 27,851,222
Dún Laoghaire-Rathdown County Council	€ 51,813,774	€ 10,362,755	€ 41,451,019	€ 8,270,919	€33,180,101	€ 33,180,101			€ 18,633,674	€ 41,451,019	None	€ -	€ 18,633,674	€ 41,451,019
Dublin City Council	€ 81,654,541	€ 16,330,908	€ 65,323,633	€ 19,095,592	€46,228,041	€ 46,228,041			€ 35,426,500	€ 65,323,633	-15%	€ -12,248,181	€ 23,178,319	€ 53,075,452
Fingal County Council	€ 38,046,823	€ 7,609,365	€ 30,437,459	€ 3,699,275	€26,738,184	€ 26,738,184			€ 19,128,819	€ 11,308,639	-10%	€ -3,804,682	€ 7,503,957	€ 26,632,776
Galway City Council	€ 8,314,097	€ 1,662,819	€ 6,651,278	€ 2,599,723	€4,051,554	€ 4,051,554			€ 2,388,735	€ 6,651,278	None	€ -	€ 4,262,543	€ 6,651,278
Kildare County Council	€ 21,712,247	€ 4,342,449	€ 17,369,798	€ 11,755,790	€5,614,008	€ 5,614,008			€ 1,271,559	€ 16,098,239	+7.5%	€ 1,628,419	€ 17,726,658	€ 18,998,217
South Dublin County Council	€ 31,868,167	€ 6,373,633	€ 25,494,534	€ 3,856,262	€21,638,271	€ 21,638,271			€ 6,373,633	€ 15,264,638	-15%	€ -4,780,225	€ 5,449,671	€ 20,714,309
Wicklow County Council	€ 17,298,256	€ 3,459,651	€ 13,838,605	€ 8,547,247	€5,291,358	€ 5,291,358			€ 1,831,707	€ 12,006,898	None	€ -	€ 12,006,898	€ 13,838,605
<b>Total</b>	<b>€ 492,015,021</b>	<b>€ 98,403,004</b>	<b>€ 393,612,017</b>	<b>€ 352,957,294</b>	<b>€ 40,654,723</b>	<b>€ 133,462,090</b>	<b>€ 66,234,730</b>	<b>€ 107,882,083</b>	<b>€ 419,192,024</b>	<b>€ 527,074,107</b>		<b>€ 2,781,615</b>	<b>€ 421,973,639</b>	<b>€ 529,855,722</b>

LPT 100% €492m\* LPT Allocations for 2021 have been calculated using the Revenue Commissioners' projections of net declared liabilities of €483.3m post-variation in 2020. On a pre-variation basis, the full 2020 net declared liability amounts to €492m and this is the estimate applied to the provisional LPT allocation process for 2021.

**2021 Baseline \*\***The 2021 Baseline is unchanged from the 2020 Baseline.

**Surplus\*\*\*** Certain local authorities, with stronger property bases, will receive additional income in 2021 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.

**2021 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. 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. 22 local authorities resolved to increase their LPT rates above the basic rate for 2021, raising an additional €23.61m of LPT income. 3 local authorities decided to reduce the basic rate locally, forgoing €20.83m in LPT income as a result of their decisions. The overall net gain from the variation decisions for 2021 is €2.78m.