

Local Property Tax

Public Consultation on Setting Local Adjustment Factor

Frequently Asked Questions

What is Local Property Tax (LPT)?

[Local Property Tax](#) (LPT) is an annual tax charged on all residential properties in the State and came into effect in 2013. The LPT is collected by the Revenue Commissioners.

What is the Local Adjustment Factor?

A local authority may vary the basic rate of the Local Property Tax within its own area by a maximum of +25% or -15%. This means that Limerick City and County Council can either increase the rate of Local Property Tax by up to 25% or decrease the rate of Local Property Tax by up to 15% of the “basic rate”.

Can local authorities make a local variation decision for more than one year?

Yes, the Local Property Tax (Local Adjustment Factor) Regulations 2026, allow for a local variation decision to apply for a period beyond one year.

For example, Limerick City and County Council may decide to apply an upward variation decision of up to 25% for say five years without having to revisit the matter again until the five years have passed.

What if Limerick City and County Council, with a 25% upward variation decision for a five-year period, wants to revert back to the basic rate after the first year has passed?

In order to revert to the basic rate, Limerick City and County Council must repeat the process as outlined in Regulations and Guidance i.e. full consultation with public, prepare a report for elected members and revoke the resolution in accordance with the standing orders.

What happens if Limerick City and County Council does not pass any resolution in respect of variation of the local rate?

If, having considered the matter, Limerick City and County Council does not pass any resolution to apply a local adjustment factor, then the basic rate applies by default. Revenue & Minister for Housing, Local Government and Heritage will continue to be notified on an annual basis to confirm the ‘no variation’ position. The matter must then be considered afresh the following year.

What is the money collected under the Local Property Tax used for in the Council?

This money contributes towards the cost of providing a range of local Council services including libraries, public lighting, road maintenance, housing services, fire services, supporting community initiatives, economic and tourism promotion and development, dealing with illegal dumping and littering, beach/ lake management and tourism development initiatives.

What will an adjustment in the Local Property Tax mean in terms of Council services?

If the rate is reduced and if funding is not available to replace this reduction, then a reduced level of income available to the Council will limit the range and extent of services and supports that can be provided.

If the rate is increased, then an increased level of income available to the Council will increase the capacity to deliver services and supports.

When will the Council make a decision on varying the rate of Local Property Tax in Limerick?

This decision is expected to be made at a Council meeting to be held in September 2026.

Can I give my views and opinions on any proposal to increase or decrease the rate of Local Property Tax?

Yes, Limerick City and County Council would like to hear your views and opinions on any proposal to increase or decrease the rate of Local Property Tax in Limerick. We would like to hear your thoughts on the potential effects of varying the “basic rate” of the Local Property Tax on households, individuals, businesses and on Council services.

Submissions must be received by end of business on 18th August 2026 via any of the following methods:

- (1) By completing an online survey at <https://mypoint.limerick.ie/en/surveys>
- (2) By emailing your submission to LPT@limerick.ie
- (3) By posting your submission to:
Local Property Tax Consultation
Limerick City and County Council
Finance Section
Barrow House
Michael Street
Limerick

What will the Council do with the submissions that are received?

The elected members of Limerick City and County Council will consider the feedback received from this public consultation as part of the decision-making process. The Mayor will provide a summary of the written submissions received in a report to the elected members.

In making their decision on whether or not to vary the rate, the elected members will consider the following:

- Estimation of Income and Expenditure for the Council
- Financial Position of Limerick City and County Council at present
- Estimated Financial Effect of the varied rate
- Feedback from the Public Consultation