


2015 Local Property Tax (LPT) Allocations to Local Authorities  Comhshaoil, Pobal agus Rialtas Áitiúil Environment, Community and Local Government	LPT funding pre-variation									Impact of variation***		Total 2015 LPT Allocation post variation
	LPT 100% €500m*	LPT 20% towards Equalisation funding	LPT Retained Locally (80%)	2014 General Purpose Grant (GPG) Baseline	2015 Surplus/Shortfall (LPT Retained Locally -2014 GPG Baseline)	Distribution of Equalisation funding	Amount of Surplus** to be retained for Discretionary Purposes (20% of the basic rate of LPT income)	Balance of Surplus** to Self Fund Housing and Roads Services	Total LPT Funding to be Provided in 2015 (before any local variation of base rate)	Local Adjustment Factor	Variation Percentage	
Carlow County Council	€ 4,074,408	€ 814,882	€ 3,259,527	€ 5,352,469	-€ 2,092,942	€ 2,092,942		€ 5,352,469				€ 5,352,469
Cavan County Council	€ 4,523,734	€ 904,747	€ 3,618,987	€ 8,458,415	-€ 4,839,428	€ 4,839,428		€ 8,458,415				€ 8,458,415
Donegal County Council	€ 11,028,098	€ 2,205,620	€ 8,822,478	€ 22,720,760	-€ 13,898,282	€ 13,898,282		€ 22,720,760				€ 22,720,760
Galway County Council	€ 14,967,018	€ 2,993,404	€ 11,973,614	€ 12,506,381	-€ 532,767	€ 532,767		€ 12,506,381				€ 12,506,381
Kilkenny County Council	€ 7,691,662	€ 1,538,332	€ 6,153,330	€ 9,356,019	-€ 3,202,689	€ 3,202,689		€ 9,356,019				€ 9,356,019
Laois County Council	€ 5,028,291	€ 1,005,658	€ 4,022,633	€ 7,631,324	-€ 3,608,691	€ 3,608,691		€ 7,631,324				€ 7,631,324
Leitrim County Council	€ 2,190,502	€ 438,100	€ 1,752,402	€ 8,282,319	-€ 6,529,917	€ 6,529,917		€ 8,282,319				€ 8,282,319
Limerick City & County Council	€ 16,196,116	€ 3,239,223	€ 12,956,893	€ 14,625,159	-€ 1,668,266	€ 1,668,266		€ 14,625,159	-3.0%	-€ 485,883		€ 14,139,276
Longford County Council	€ 2,175,789	€ 435,158	€ 1,740,631	€ 8,119,493	-€ 6,378,862	€ 6,378,862		€ 8,119,493	-3.0%	-€ 65,274		€ 8,054,219
Louth County Council	€ 9,700,789	€ 1,940,158	€ 7,760,631	€ 8,243,835	-€ 483,204	€ 483,204		€ 8,243,835	-1.5%	-€ 145,512		€ 8,098,323
Mayo County Council	€ 10,710,265	€ 2,142,053	€ 8,568,212	€ 17,492,594	-€ 8,924,382	€ 8,924,382		€ 17,492,594	-3.0%	-€ 321,308		€ 17,171,286
Monaghan County Council	€ 3,918,800	€ 783,760	€ 3,135,040	€ 10,247,882	-€ 7,112,842	€ 7,112,842		€ 10,247,882				€ 10,247,882
Offaly County Council	€ 5,056,460	€ 1,011,292	€ 4,045,168	€ 6,663,642	-€ 2,618,474	€ 2,618,474		€ 6,663,642				€ 6,663,642
Roscommon County Council	€ 4,091,954	€ 818,391	€ 3,273,563	€ 9,107,439	-€ 5,833,876	€ 5,833,876		€ 9,107,439				€ 9,107,439
Sligo County Council	€ 5,433,553	€ 1,086,711	€ 4,346,843	€ 9,993,352	-€ 5,646,509	€ 5,646,509		€ 9,993,352				€ 9,993,352
Tipperary County Council	€ 12,244,808	€ 2,448,962	€ 9,795,846	€ 23,320,110	-€ 13,524,264	€ 13,524,264		€ 23,320,110				€ 23,320,110
Waterford City and County Council	€ 9,592,646	€ 1,918,529	€ 7,674,117	€ 16,524,431	-€ 8,850,314	€ 8,850,314		€ 16,524,431				€ 16,524,431
Westmeath County Council	€ 6,580,433	€ 1,316,087	€ 5,264,346	€ 10,115,479	-€ 4,851,133	€ 4,851,133		€ 10,115,479	-3.0%	-€ 197,413		€ 9,918,066
Wexford County Council	€ 12,535,499	€ 2,507,100	€ 10,028,399	€ 11,888,576	-€ 1,860,177	€ 1,860,177		€ 11,888,576				€ 11,888,576
Cork City Council	€ 11,447,269	€ 2,289,454	€ 9,157,816	€ 8,544,374	€ 613,442	€ 613,442		€ 9,157,816	-10.0%	-€ 1,144,727		€ 8,013,089
Kerry County Council	€ 14,573,983	€ 2,914,797	€ 11,659,186	€ 11,043,837	€ 615,349	€ 615,349		€ 11,659,186				€ 11,659,186
Clare County Council	€ 10,406,002	€ 2,081,200	€ 8,324,802	€ 2,646,284	€ 5,678,518	€ 2,081,200	€ 3,597,318	€ 8,324,802	-15.0%	-€ 1,560,900		€ 6,763,902
Cork County Council	€ 41,831,749	€ 8,366,350	€ 33,465,400	€ 2,951,435	€ 30,513,965	€ 8,366,350	€ 22,147,615	€ 33,465,400	-10.0%	-€ 4,183,175		€ 29,282,225
Dún Laoghaire-Rathdown County Council	€ 53,472,548	€ 10,694,510	€ 42,778,039	€ 5,724,579	€ 37,053,460	€ 10,694,510	€ 26,358,950	€ 42,778,039	-15.0%	-€ 8,020,882		€ 34,757,156
Dublin City Council	€ 82,659,298	€ 16,531,860	€ 66,127,439	€ 2,667,330	€ 63,460,109	€ 16,531,860	€ 46,928,249	€ 66,127,439	-15.0%	-€ 12,398,895		€ 53,728,544
Fingal County Council	€ 39,074,750	€ 7,814,950	€ 31,259,800	€ 454,714	€ 30,805,086	€ 7,814,950	€ 22,990,136	€ 31,259,800	-15.0%	-€ 5,861,213		€ 25,398,588
Galway City Council	€ 8,386,376	€ 1,677,275	€ 6,709,100	€ 1,626,429	€ 5,082,671	€ 1,677,275	€ 3,405,396	€ 6,709,100				€ 6,709,100
Kildare County Council	€ 22,182,458	€ 4,436,492	€ 17,745,967	€ 9,686,924	€ 8,059,043	€ 4,436,492	€ 3,622,551	€ 17,745,967	-7.5%	-€ 1,663,684		€ 16,082,282
Meath County Council	€ 17,957,980	€ 3,591,596	€ 14,366,384	€ 8,799,199	€ 5,567,185	€ 3,591,596	€ 1,975,589	€ 14,366,384				€ 14,366,384
South Dublin County Council	€ 32,653,416	€ 6,530,683	€ 26,122,733	€ 923,906	€ 25,198,827	€ 6,530,683	€ 18,668,144	€ 26,122,733	-15.0%	-€ 4,898,012		€ 21,224,721
Wicklow County Council	€ 17,613,345	€ 3,522,669	€ 14,090,676	€ 6,846,310	€ 7,244,366	€ 3,522,669	€ 3,721,697	€ 14,090,676	-15.0%	-€ 2,642,002		€ 11,448,674
Total	€ 500,000,000	€ 100,000,000	€ 400,000,000	€ 282,565,000	€ 117,435,000	€ 102,457,019	€ 66,476,375	€ 153,415,645	€ 502,457,019		-€ 43,588,880	€ 458,868,139

LPT 100% €500m* Provisional LPT allocations issued in respect of 2015 were based on the latest projections of LPT income in 2015 at that time of €500m. The allocations were calculated using the net declared liabilities of €478m, with each local authority receiving their 2014 declared liability plus a proportional share of the additional €22m expected to be collected in 2015 (based on their percentage share of the 2014 declared liability (€478m))

Surplus** Certain local authorities, with stronger property bases, will receive additional income in 2015 from LPT compared to their 2014 General Purpose Grant. The Government has decided that these local authorities will use this surplus funding in two ways, with a portion available for their own discretionary purposes and the remainder, if any, to fund some services in the Housing and Roads areas for which they currently receive Central Government funding. The portion that will be retained for discretionary purposes by these authorities will be an amount equal to 20% of the total expected LPT income 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. It will be a matter for the individual local authorities to decide how to spend that discretionary funding.

Variation*** Local authorities may vary the rate of LPT in their administrative area by up to 15% of the basic rate of the Tax