

Local Property Tax

LPT

**Property Valuation Guidance**

**Cork City Council**



## **Property Valuation Guidance**

This document provides a guide to average market values of properties in a given locality and offers an indicative valuation band for properties depending on type, age and location. It does not provide market values for individual properties. The guidance is primarily based on the market value of properties sold since the year 2010 in the area, adjusted for average price movements in the interim.

This guidance will be helpful in the majority of cases but there are always properties in an area that differ from the average.

Self-assessment requires property owners to honestly assess the market value of their own property. If a property is smaller or larger than the average for the area, is in a significantly poor state of repair or has exceptional or unique features, this will have to be factored into the assessment of the valuation band of the property.

### **Self-Assessment**

You may use this document to help you assess the market value of your property. If your property has certain exceptional or unique features, is smaller or larger than the average for your area, or is in a significantly poor state of repair, you will have to factor this into your assessment of the valuation band of your particular property.

If you follow this guidance honestly and if the guidance is indicating a reasonable valuation for your property, Revenue will accept your assessment. If the guidance is not indicating a reasonable valuation for your property, you should make your own valuation. Revenue retains the right to challenge cases where deliberate under-valuation occurs, even when declared values are in line with the guidance provided because it is clear that Revenue's guidance did not provide a reasonable valuation for your specific property.

This guidance is not relevant in the case of properties with a market value in excess of €1million.

## Property Valuation Bands and Ready Reckoner

This document shows the average Local Property Tax (LPT) valuation band for different property types ordered by Electoral District. The valuation band number is shown for each Electoral District, the reference table below indicates the valuation ranges that correspond to each valuation band and the LPT charges for 2013 and 2014 for each band.

A	B	C	D	E
Valuation Band Number	Valuation Band Range (€)	Mid-Point of Valuation Band (€)	LPT Charge in 2013 (half year charge) (€)	LPT Charge in 2014 (full year charge) (€)
1	0 – 100,000	50,000	45	90
2	100,001 – 150,000	125,000	112	225
3	150,001 – 200,000	175,000	157	315
4	200,001 – 250,000	225,000	202	405
5	250,001 – 300,000	275,000	247	495
6	300,001 – 350,000	325,000	292	585
7	350,001 – 400,000	375,000	337	675
8	400,001 – 450,000	425,000	382	765
9	450,001 – 500,000	475,000	427	855
10	500,001 – 550,000	525,000	472	945
11	550,001 – 600,000	575,000	517	1,035
12	600,001 – 650,000	625,000	562	1,125
13	650,001 – 700,000	675,000	607	1,215
14	700,001 – 750,000	725,000	652	1,305
15	750,001 – 800,000	775,000	697	1,395
16	800,001 – 850,000	825,000	742	1,485
17	850,001 – 900,000	875,000	787	1,575
18	900,001 – 950,000	925,000	832	1,665
19	950,001 – 1,000,000	975,000	877	1,755
20	Value greater than €1m	Assessed on the actual value as follows: <ul style="list-style-type: none"> <li>● at 0.18% on the value up to €1m</li> <li>● at 0.25% on the portion above €1m</li> </ul>		

## Cork City Council

Electoral District	Property Built	Apartment / Flat Average	Semi-Detached Average	Detached Average	Terraced Average	Bungalow Average
BALLINLOUGH A	2000 or After	2	3	3	2	3
BALLINLOUGH A	Before 2000	2	3	3	2	2
BALLINLOUGH B	2000 or After	3	3	4	3	3
BALLINLOUGH B	Before 2000	2	3	4	3	3
BALLINLOUGH C	2000 or After	3	4	4	3	3
BALLINLOUGH C	Before 2000	3	3	4	3	3
BALLYPHEHANE A	2000 or After	2	2	2	2	2
BALLYPHEHANE A	Before 2000	2	2	3	2	2
BALLYPHEHANE B	2000 or After	2	2	3	2	2
BALLYPHEHANE B	Before 2000	2	2	3	2	2
BISHOPSTOWN A	2000 or After	2	2	4	2	2
BISHOPSTOWN A	Before 2000	2	3	3	2	3
BISHOPSTOWN B	2000 or After	2	2	3	2	3
BISHOPSTOWN B	Before 2000	2	2	2	1	2
BISHOPSTOWN C	2000 or After	3	4	4	3	3
BISHOPSTOWN C	Before 2000	3	3	4	2	3
BISHOPSTOWN D	2000 or After	3	4	4	4	4
BISHOPSTOWN D	Before 2000	3	3	4	3	3
BISHOPSTOWN E	2000 or After	3	4	4	3	3
BISHOPSTOWN E	Before 2000	2	3	4	3	3
BLACKPOOL A	2000 or After	1	2	1	1	1
BLACKPOOL A	Before 2000	1	1	2	1	1
BLACKPOOL B	2000 or After	2	2	3	2	2
BLACKPOOL B	Before 2000	1	2	2	1	1
BROWNINGSTOWN	2000 or After	4	4	5	3	4
BROWNINGSTOWN	Before 2000	3	4	4	3	4
CENTRE A	2000 or After	2	1	2	1	2
CENTRE A	Before 2000	1	1	2	1	1
CENTRE B	2000 or After	2	2	2	2	2
CENTRE B	Before 2000	2	2	2	2	2
CHURCHFIELD	2000 or After	1	1	2	2	1
CHURCHFIELD	Before 2000	1	1	1	1	1
CITY HALL A	2000 or After	1	1	2	1	1
CITY HALL A	Before 2000	1	2	2	1	1
CITY HALL B	2000 or After	3	4	3	3	3
CITY HALL B	Before 2000	2	3	4	2	3
COMMONS	2000 or After	2	2	2	2	2
COMMONS	Before 2000	1	2	2	2	2
EVERGREEN	2000 or After	1	2	2	1	1
EVERGREEN	Before 2000	1	2	2	1	2
FAIR HILL A	2000 or After	1	2	2	1	1
FAIR HILL A	Before 2000	1	1	1	1	1
FAIR HILL B	2000 or After	2	1	2	1	2
FAIR HILL B	Before 2000	1	2	2	2	2
FAIR HILL C	2000 or After	2	2	2	2	2

<b>Electoral District</b>	<b>Property Built</b>	<b>Apartment / Flat Average</b>	<b>Semi-Detached Average</b>	<b>Detached Average</b>	<b>Terraced Average</b>	<b>Bungalow Average</b>
FAIR HILL C	Before 2000	2	2	3	2	2
FARRANFERRIS A	2000 or After	2	2	2	2	2
FARRANFERRIS A	Before 2000	1	2	2	1	2
FARRANFERRIS B	2000 or After	1	1	1	1	1
FARRANFERRIS B	Before 2000	1	1	1	1	1
FARRANFERRIS C	2000 or After	1	2	2	2	2
FARRANFERRIS C	Before 2000	1	2	2	1	1
GILLABBEY A	2000 or After	2	3	3	2	2
GILLABBEY A	Before 2000	2	3	3	2	2
GILLABBEY B	2000 or After	2	2	3	2	3
GILLABBEY B	Before 2000	2	3	3	2	2
GILLABBEY C	2000 or After	3	3	3	3	3
GILLABBEY C	Before 2000	3	3	4	2	3
GLASHEEN A	2000 or After	2	3	3	2	2
GLASHEEN A	Before 2000	2	3	3	2	3
GLASHEEN B	2000 or After	3	3	4	3	4
GLASHEEN B	Before 2000	3	3	4	3	3
GLASHEEN C	2000 or After	2	3	4	2	2
GLASHEEN C	Before 2000	2	3	3	2	3
GREENMOUNT	2000 or After	2	3	3	2	2
GREENMOUNT	Before 2000	2	3	4	2	2
GURRANEBRAHER A	2000 or After	1	2	2	2	2
GURRANEBRAHER A	Before 2000	1	2	2	2	2
GURRANEBRAHER B	2000 or After	1	1	1	1	1
GURRANEBRAHER B	Before 2000	1	1	2	1	1
GURRANEBRAHER C	2000 or After	1	2	2	2	2
GURRANEBRAHER C	Before 2000	1	2	2	1	1
GURRANEBRAHER D	2000 or After	1	1	2	1	1
GURRANEBRAHER D	Before 2000	1	1	2	1	1
GURRANEBRAHER E	2000 or After	2	2	3	2	2
GURRANEBRAHER E	Before 2000	1	2	2	1	2
KNOCKNAHEENY	2000 or After	1	2	2	2	2
KNOCKNAHEENY	Before 2000	1	1	2	1	1
KNOCKREA A	2000 or After	2	4	4	3	3
KNOCKREA A	Before 2000	2	3	3	2	3
KNOCKREA B	2000 or After	4	4	5	3	4
KNOCKREA B	Before 2000	2	3	4	3	3
MAHON A	2000 or After	2	3	3	2	2
MAHON A	Before 2000	2	2	3	2	2
MAHON B	2000 or After	3	3	4	3	3
MAHON B	Before 2000	3	3	4	2	3
MAHON C	2000 or After	3	3	4	3	3
MAHON C	Before 2000	2	3	4	3	3
MARDYKE	2000 or After	2	2	3	2	2
MARDYKE	Before 2000	2	2	3	2	2
MAYFIELD	2000 or After	1	2	3	2	2
MAYFIELD	Before 2000	1	2	3	1	2
MONTENOTTE A	2000 or After	2	4	4	2	3

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MONTENOTTE A	Before 2000	2	3	4	2	3
MONTENOTTE B	2000 or After	2	2	3	2	2
MONTENOTTE B	Before 2000	2	3	3	2	3
POULADUFF A	2000 or After	2	2	3	2	2
POULADUFF A	Before 2000	1	2	3	2	2
POULADUFF B	2000 or After	2	2	2	2	2
POULADUFF B	Before 2000	2	2	2	2	2
SHANAKIEL	2000 or After	3	3	4	3	3
SHANAKIEL	Before 2000	3	2	4	2	3
SHANDON A	2000 or After	2	1	2	2	2
SHANDON A	Before 2000	1	2	1	1	1
SHANDON B	2000 or After	1	1	1	1	1
SHANDON B	Before 2000	1	1	1	1	1
SOUTH GATE A	2000 or After	2	2	2	2	2
SOUTH GATE A	Before 2000	2	2	2	2	2
SOUTH GATE B	2000 or After	2	2	2	2	2
SOUTH GATE B	Before 2000	1	1	2	2	2
ST. PATRICK'S A	2000 or After	2	2	4	3	2
ST. PATRICK'S A	Before 2000	2	3	3	2	2
ST. PATRICK'S B	2000 or After	2	2	2	2	2
ST. PATRICK'S B	Before 2000	2	2	3	2	2
ST. PATRICK'S C	2000 or After	2	2	2	2	2
ST. PATRICK'S C	Before 2000	1	2	2	2	2
SUNDAY'S WELL A	2000 or After	2	3	3	2	2
SUNDAY'S WELL A	Before 2000	2	2	3	2	2
SUNDAY'S WELL B	2000 or After	2	2	2	2	2
SUNDAY'S WELL B	Before 2000	2	2	3	2	2
THE GLEN A	2000 or After	1	2	2	1	2
THE GLEN A	Before 2000	1	2	2	1	1
THE GLEN B	2000 or After	2	2	2	2	2
THE GLEN B	Before 2000	2	2	2	2	2
THE LOUGH	2000 or After	2	2	2	2	2
THE LOUGH	Before 2000	2	2	2	2	2
TIVOLI A	2000 or After	2	3	3	3	3
TIVOLI A	Before 2000	2	3	3	2	2
TIVOLI B	2000 or After	2	3	2	3	3
TIVOLI B	Before 2000	2	2	2	2	2
TOGHER A	2000 or After	1	2	2	2	2
TOGHER A	Before 2000	1	2	2	1	2
TOGHER B	2000 or After	2	3	3	2	2
TOGHER B	Before 2000	2	2	3	2	2
TRAMORE A	2000 or After	3	2	3	2	3
TRAMORE A	Before 2000	2	3	3	3	3
TRAMORE B	2000 or After	3	4	4	4	4
TRAMORE B	Before 2000	3	4	4	3	4
TRAMORE C	2000 or After	3	3	3	2	3
TRAMORE C	Before 2000	2	3	3	2	3
TURNER'S CROSS A	2000 or After	2	2	2	2	2

<b>Electoral District</b>	<b>Property Built</b>	<b>Apartment / Flat Average</b>	<b>Semi-Detached Average</b>	<b>Detached Average</b>	<b>Terraced Average</b>	<b>Bungalow Average</b>
TURNER'S CROSS A	Before 2000	2	2	2	2	2
TURNER'S CROSS B	2000 or After	2	2	3	2	2
TURNER'S CROSS B	Before 2000	2	2	3	2	2
TURNER'S CROSS C	2000 or After	2	2	2	2	2
TURNER'S CROSS C	Before 2000	2	2	2	2	2
TURNER'S CROSS D	2000 or After	2	3	3	2	3
TURNER'S CROSS D	Before 2000	2	3	3	2	3