

**Table 1**  
**Household Charge/Local Property Tax Charge - Changes from 2012 to 2014 for property values up to €1 m\***

Valuation band €	Mid-point of valuation band €	Household Charge 2012	LPT in 2013 (half year charge)	Difference to 2012 charge (€100 HC)	LPT in 2014 (full year charge)	Difference to 2013 charge
0 to 100,000	50,000	€100	€45	<b>-€55</b>	€90	€45
100,001 to 150,000	125,000	€100	€112	€12	€225	€113
150,001 to 200,000	175,000	€100	€157	€57	€315	€158
200,001 to 250,000	225,000	€100	€202	€102	€405	€203
250,001 to 300,000*	275,000	€100	€247	€147	€495	€248
300,001 to 350,000	325,000	€100	€292	€192	€585	€293
350,001 to 400,000	375,000	€100	€337	€237	€675	€338
400,001 to 450,000	425,000	€100	€382	€282	€765	€383
450,001 to 500,000	475,000	€100	€427	€327	€855	€428
500,001 to 550,000	525,000	€100	€472	€372	€945	€473
550,001 to 600,000	575,000	€100	€517	€417	€1,035	€518
600,001 to 650,000	625,000	€100	€562	€462	€1,125	€563
650,001 to 700,000	675,000	€100	€607	€507	€1,215	€608
700,001 to 750,000	725,000	€100	€652	€552	€1,305	€653
750,001 to 800,000	775,000	€100	€697	€597	€1,395	€698
800,001 to 850,000	825,000	€100	€742	€642	€1,485	€743
850,001 to 900,000	875,000	€100	€787	€687	€1,575	€788
900,001 to 950,000	925,000	€100	€832	€732	€1,665	€833
950,001 to 1,000,000**	975,000	€100	€877	€777	€1,755	€878

\*It is estimated that 85% to 90% of properties will fall within the first five bands.

\*\*Properties valued over €1m will be assessed at the actual value (no banding will apply) at 0.18% on the first €1m in value and 0.25% on the portion of the value above €1m