

**MINUTES OF MEETING OF WICKLOW COUNTY COUNCIL HELD IN SHORELINE LESIURE CENTRE, GREYSTONES, CO. WICKLOW ON MONDAY 21<sup>ST</sup> SEPTEMBER 2020, COMMENCING 2PM: TO CONSIDER THE VARIATION OF THE BASIC RATE OF LOCAL PROPERTY TAX AND THE SETTING OF THE LOCAL ADJUSTMENT FACTOR**

**PRESENT:**

**COUNCILLOR P. KENNEDY, CATHAOIRLEACH, COUNCILLORS: T. ANNESLEY, J. BEHAN, V. BLAKE, S. BOURKE, M. CORRIGAN, M. CREAN, A. CRONIN, S. CULLEN, G. DUNNE, E. DOYLE, A. FERRIS, P. FITZGERALD, A. FLYNN KENNEDY, T. FORTUNE, P. GLENNON, M. KAVANAGH, P. LEONARD, G. MCMANUS, D. MITCHELL, J. MULLEN, M. MURPHY, J. NEARY, D. O'BRIEN, P. O'BRIEN, G. O'NEILL, L. SCOTT, J. SNELL, E. TIMMINS, G. WALSH AND I. WINTERS.**

**APOLOGIES:**

**COUNCILLOR R. O'CONNOR.**

**IN ATTENDANCE:**

**MR. F. CURRAN, CHIEF EXECUTIVE  
MR. B. GLEESON, HEAD OF FINANCE  
MS. L. GALLAGHER, DIRECTOR OF SERVICES/ MEETINGS ADMINISTRATOR  
MR. J. LANE, DIRECTOR OF SERVICES  
MS. B. KILKENNY, DIRECTOR OF SERVICES  
MR. C. LAVERY, DIRECTOR OF SERVICES  
MS. B. MCCARTHY, FINANCIAL MANAGEMENT ACCOUNTANT  
MS. D. KINSELLA, FINANCIAL MANAGEMENT ACCOUNTANT  
MS. T. O'BRIEN, SENIOR EXECUTIVE OFFICER  
MS. G. LANG, ASSISTANT STAFF OFFICER**

**ITEM NO. 1**

**To consider the variation of the basic rate of Local Property Tax and the setting of the Local Adjustment Factor in accordance with the Finance (Local Property Tax) Act 2012 (as amended) to apply for the period of one year from the next local property tax liability 1<sup>st</sup> November, 2020.**

Elected members were circulated with:

1. Report of Chief Executive dated 16<sup>th</sup> September, 2020 to Members on the matters to which Wicklow County Council shall have regard to in the setting of the Local Adjustment Factor from the Chief Executive, Mr. Frank Curran.

Mr. B. Gleeson, Head of Finance gave a presentation on LPT and the setting of the Local Adjustment Factor under the following areas:

- Summary
- 2021 Budget Process
- Local Property Tax
- 2021 LPT Allocation (Circular Fin 12/2020)
- LPT – Matters to which we must have regard
- The Financial Position of Wicklow County Council
- 2021 Budget Adjustments
- 2021 Draft Budget – Income and Expenditure
- LPT – Matters to which we must have regard
- LPT – Potential Impact on a Liable Person

- LPT Impact on 2021 Revenue Budget
- LPT – Decision on Existing Service Delivery
- LA Sector LPT Impact
- 2021 LPT Rate Recommendation

In concluding, Mr. Gleeson advised the recommendation for Local Property Tax 2021 was to maintain the LPT rate at the existing 2020 level. This will provide the same level of funding in 2021 as in 2020. It would secure the ringfencing of €1.7m for local projects and would avoid having to implement budget cuts to local project funding and forego government grant aid. This would provide for no change to the householder in LPT bills for 2021 than that in 2020.

The Chief Executive Mr. Frank Curran reiterated the key points made by the Head of Finance and asked the elected members to note that any increase in the LPT base rate for 2021 will be ringfenced for County projects, climate action and the community grants scheme. He highlighted the many projects that had benefited from the 2020 ringfenced LPT monies and added that the return on the LPT increase yields huge returns to the residents of County Wicklow.

Elected Members made a number of contributions, and raised a number of queries which were responded by the Head of Finance primarily being:-

- The fact that properties built since 2013 are exempt from property tax viewed as flawed and undermines the entire process.
- The increase in property tax for 2020 was understood to be implemented for a period of one year only and elected members are reluctant to increase the property tax for 2021 for this reason.
- The principle of the property tax funding local services supported however the exemption of properties built since 2013 viewed as an inequity
- A reduction in the base rate not supported as the impact on the services for the communities in County Wicklow would be severe.
- Reference made to the equalisation fund and that almost €3.5m in funds leave County Wicklow annually to be distributed around other counties and this is viewed as unfair
- The discretionary fund viewed as a huge success for communities and an invaluable source of funding for local projects, concern expressed that this may be lost if the 2020 LPT rate is reduced.
- View expressed that Tidy Towns organisations are bridging resource gaps
- View expressed that the LPT is not fit for purpose particularly having regard to the exemption of 2013 properties and onwards.

In response to the suggestion put forward that a budget committee be put in place to work through the proposed budget 2021 the Chief Executive advised that it is the role of the executive to prepare the budget in its various stages working with the CPG and then ultimately presenting to the elected members for consideration at the budget meeting.

The Cathaoirleach advised that as the meeting had commenced at 2.00pm and it was now 4.15pm, a 15 minute adjournment would now take place with proposals being taken at 4.30pm.

The meeting reconvened at 4.30 p.m. The following proposals were put forward:

1. **It was proposed by Cllr. P. Fitzgerald and seconded by Cllr. S. Cullen** : That the Local Property Tax remain at the basic rate for 2021 i.e. a reduction of 10% on the 2020 LPT rate.
2. **It was proposed by Cllr. T. Fortune and seconded by Cllr. J. Behan**: That the Local Property Tax be reduced by 5% below the basic rate, thereby being a reduction of 15% on the 2020 LPT rate.
3. **It was proposed by Cllr. D. O'Brien and seconded by Cllr. G. McManus**: That the Local Property Tax be reduced by 15% below the basic rate.

The proposal put forward by Cllr. P. Fitzgerald and seconded by Cllr. S. Cullen: was put to a vote.

In accordance with the provisions of Section 20 of the Finance (Local Property Tax) Act 2012 (as amended), it was agreed by a margin of 24 votes for, 7 against and 1 abstaining that the basic rate of local property tax should stand unvaried for the period 1<sup>st</sup> November 2020 to the 31<sup>st</sup> of October, 2021, in respect of relevant residential properties situated in the administrative area of Wicklow County Council viz:-

<b>FOR 24</b>	<b>CLLRS. T. ANNESLEY, V. BLAKE, S. BOURKE, M. CORRIGAN, A. CRONIN, S. CULLEN, G. DUNNE, A. FERRIS, P. FITZGERALD, A. FLYNN KENNEDY, P. GLENNON, M. KAVANAGH, P. KENNEDY, P. LEONARD, E. DOYLE, D. MITCHELL, J. MULLEN, M. MURPHY, P. O'BRIEN, L. SCOTT, E. TIMMINS, G. WALSH, J. NEARY AND I. WINTERS.</b>
<b>AGAINST 7</b>	<b>CLLRS J. BEHAN, M. CREAN, T. FORTUNE, G. MCMANUS, D. O'BRIEN, G. O'NEILL AND J. SNELL.</b>
<b>ABSTAINING 1</b>	<b>CLLR. R. O'CONNOR.</b>

It was proposed by Cllr. J. Behan and seconded by Cllr. T. Fortune that the Council set up a budget committee. The Cathaoirleach advised that he would not be accepting the proposal calling the meeting to conclusion.

The Meetings Administrator advised that it was not proposed to have a statutory meeting of the Council in October and that the October meeting would take place on line. This was noted by the members.

**THIS CONCLUDED THE BUSINESS OF THE MEETING**

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**CLLR. PAT KENNEDY**  
**CATHOIRLEACH**  
**WICKLOW COUNTY COUNCIL**

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**MS. LORRAINE GALLAGHER**  
**DIRECTOR OF SERVICES/**  
**MEETINGS ADMINISTRATOR**

**Confirmed at meeting of Wicklow County Council held on the 14<sup>TH</sup> December, 2020.**