

**MINUTES OF SPECIAL (LPT) MEETING (HYBRID) OF WICKLOW COUNTY COUNCIL HELD ON MONDAY 14<sup>TH</sup> OCTOBER 2024, COMMENCING 2.00 PM IN THE COUNCIL CHAMBER AND VIA MICROSOFT TEAMS**

**PRESENT:**

**COUNCILLORS P. O'BRIEN CATHAOIRLEACH, D, ALVEY, M. BARRY, J. BEHAN, S. BOURKE, M. CORRIGAN, A. CRONIN, E. DOYLE, M. DUDDY, G. DUNNE, L. FENELON GASKIN, O. FINN, P. FITZGERALD, A. FLYNN KENNEDY, T. FORTUNE, P. GLENNON, P. KENNEDY, S. LANGRELL, P. LEONARD, J. MULHALL, M. MURPHY, I. NEARY, D. O'BRIEN, , G. O'NEILL, W. O'TOOLE, G. RICHMOND, L. SCOTT, J. SNELL, P. STAPLETON, S. STOKES, E. TIMMINS AND C. WINSTANLEY (32)**

**APOLOGIES**

**IN ATTENDANCE:**

**MS. E. O'GORMAN, CHIEF EXECUTIVE  
MS. L. GALLAGHER, DIRECTOR OF SERVICES  
MS. M. MCNAMARA, A/DIRECTOR OF SERVICES  
MS. L. EARLS, DIRECTOR OF SERVICES  
MR. J. LANE, DIRECTOR OF SERVICES  
MR. M. NICHOLSON, DIRECTOR OF SERVICES  
MR. B. GLEESON, DIRECTOR OF SERVICES  
MS. H. PURCELL, SENIOR EXECUTIVE OFFICER/MEETINGS ADMINISTRATOR  
MS. S. NICHOLS, A/SENIOR EXECUTIVE OFFICER  
MR. M. FLYNN, SENIOR ENGINEER  
MR. S. KEANE, A/SENIOR ENGINEER  
MS. E. O'DONOVAN, HEAD OF INFORMATION SYSTEMS  
MR. S. CLARKE, TOWN REGENERATION OFFICER  
MS. R. GILLESPIE, ADMINISTRATIVE OFFICER  
MS. K. BOYLE, ADMINISTRATIVE OFFICER  
MS. R. WOOD, ADMINISTRATIVE OFFICER  
MS. M. HEGARTY, BUSINESS ADVISOR  
MS. C. MURPHY, A/ADMINISTRATIVE OFFICER  
MS. C. CULLIMORE, A/ADMINISTRATIVE OFFICER  
MS. K. BRAY, DIGITAL COMMUNICATIONS OFFICER  
MS. S. NUGENT, EXECUTIVE ACCOUNTANT  
MS. G. FRANEY, DISTRICT ADMINISTRATOR  
MR. G. HICKEY, DISTRICT ADMINISTRATOR  
MR. L. CULLEN, DISTRICT ADMINISTRATOR**

**MR. M. FAUGHEY, IS PROJECT LEADER**  
**MR. G. MURPHY, IS TECHNICAL SUPPORT OFFICER**  
**MS. T. BYRNE, ASSISTANT STAFF OFFICER**

At the commencement of the meeting a roll call was taken. The Meetings Administrator advised of meetings etiquette for online meetings and that the press and some members of the public were also present.

### **Votes of Sympathy**

Elected Members passed a vote of sympathy to the families of the late Mr. Thomas Foley and Ms. Sheila Nolan. A minutes silence was observed for the deceased.

### **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 as specified from the next local property tax liability date 1<sup>st</sup> November 2023.**

Elected Members were circulated with:

- Report of Chief Executive dated 9<sup>th</sup> October 2024 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, Ms. Emer O’Gorman.

Mr. B. Gleeson, Director of Services gave a presentation on Local Property Tax (LPT) and the setting of the Local Adjustment Factor under the following areas:

- Budgetary process for Local Authorities.
- 2025 Budget process.
- LPT 2025 allocation.
- Elected Members decisions.
- The Local Property Tax (Local Adjustment Factor) Regulations 2014.
- Estimate of Income and Expenditure.
- 2025 budget adjustments.
- Financial position of Wicklow County Council.
- Financial effect on a liable person: 6% variation.
- Financial effect on a liable person: 10%.
- Financial effect on a liable person: 4% increase.
- Impact on Wicklow County Council revenue budget and service delivery for 2025.
- Public consultation process.
- LPT recommendation summary.

In conclusion, Mr. Gleeson's proposal is that the LPT rate is increased from 6% to 10%, which will be ring-fenced for footpath repairs and estate management across the 5 Municipal Districts. He also recommended that the rate is set for the lifetime of the Council. Mr. Gleeson advised the Elected Members that the Local Property Tax rate could be altered at any time during the five-year period.

Elected Members discussed the matter at length, some of the issues raised included:

- Discretionary funds available.
- Programme of work required for estate management and footpath repairs.
- Footpaths – issues with accessibility.
- Principle of LPT – people must pay.
- Public consultation.
- Democratic deficit.
- Valuation date for LPT was 1<sup>st</sup> November 2021, Revenue will review and bands may change.
- Council should review expenditure.
- Discretionary fund previously used in the provision of defibrillators, footpath repairs, Christmas lighting in towns and villages, big belly bin, charitable donations and many other positive local projects.
- System flawed, revenue raised in the county should stay in the county.
- Neglect of rural roads.
- Benefit for society – broadens the tax base.
- Retention of 22% of funding from every new property.

The following proposals were put forward:

**It was proposed by Cllr. S. Stokes and seconded by Cllr. A. Flynn Kennedy:** In accordance with the provisions of Section 20 of the Finance (Local Property Tax) Act 2012, as amended, that the base rate of Local Property Tax should stand varied upwards by 6% for one year, 2025, in respect of relevant residential properties situated in the administrative area of Wicklow County Council.

**It was proposed by Cllr. J. Behan and seconded by Cllr. I. Neary:** In accordance with the provisions of section 20 of the Finance (Local Property Tax) Act 2012, as amended, the basic rate of Local Property Tax should stand varied downwards by 15% for one year, 2025, in respect of relevant residential properties situated in the administrative area of Wicklow County Council.

**It was proposed by Cllr. J. Snell and seconded by Cllr. G. O'Neill:** In accordance with the provisions of section 20 of the Finance (Local Property Tax) Act 2012, as amended, that the basic rate of Local Property Tax should be retained at the base rate for 2025 in respect of relevant residential properties situated in the administrative area of Wicklow County Council

The proposal put forward by Cllr. S. Stokes and seconded by Cllr. A. Flynn Kennedy *‘In accordance with the provisions of Section 20 of the Finance (Local Property Tax) Act 2012, as amended, that the base rate of Local Property Tax should stand varied upwards by 6% for one year, 2025, in respect of relevant residential properties situated in the administrative area of Wicklow County Council’* was put to a vote and following a roll call was passed by a margin of 21 for and 11 against viz:-

<b>FOR (21)</b>	<b>CLLRS. D. ALVEY, M. BARRY, S. BOURKE, M. CORRIGAN, A. CRONIN, E. DOYLE, G. DUNNE, L. FENELON GASKIN, P. FITZGERALD, A. FLYNN KENNEDY, P. GLENNON, S. LANGRELL, J. MULHALL, M. MURPHY, P. O’BRIEN, G. RICHMOND, L. SCOTT, P. STAPLETON, S. STOKES, E. TIMMINS AND C. WINSTANLEY</b>
<b>AGAINST (11)</b>	<b>CLLR. J. BEHAN, M. DUDDY, O. FINN, T. FORTUNE, P. KENNEDY, P. LEONARD, I. NEARY, D. O’BRIEN, G. O’NEILL. W. O’TOOLE AND J. SNELL</b>

**THIS CONCLUDED THE BUSINESS OF THE MEETING**

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**CLLR. PAUL O’BRIEN**  
**CATHAOIRLEACH**  
**WICKLOW COUNTY COUNCIL**

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**MS. HELEN PURCELL**  
**SENIOR EXECUTIVE OFFICER/**  
**MEETINGS ADMINISTRATOR**

**Confirmed at meeting of Wicklow County Council held on Monday the 4<sup>th</sup> November 2024**