

**MINUTES OF THE LPT MEETING OF WICKLOW COUNTY COUNCIL HELD
ON MONDAY 10TH OCTOBER 2022, COMMENCING 2.00 P.M. AND VIA MICROSOFT TEAMS**

PRESENT:

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

IN ATTENDANCE:

**MR. B. GLEESON, CHIEF EXECUTIVE
MS. B. MCCARTHY, A/HEAD OF FINANCE
MS. L. GALLAGHER, DIRECTOR OF SERVICES
MS. B. KILKENNY, DIRECTOR OF SERVICES
MS. L. EARLS, DIRECTOR OF SERVICES
MR. J. LANE, DIRECTOR OF SERVICES
MS. D. KENNEDY, LAW AGENT
MS. H. FALLON, SENIOR ENGINEER
MS. H. DENNEHY, SENIOR EXECUTIVE OFFICER
MS. T. O'BRIEN, SENIOR EXECUTIVE OFFICER
MS. C. FLOOD, SENIOR EXECUTIVE OFFICER
MS. D. KINSELLA, FINANCIAL MANAGEMENT ACCOUNTANT
MS. S. NUGENT, ADMINISTRATIVE OFFICER
MS. A. WHEATLEY, EXECUTIVE ACCOUNTANT
MR. T. HUGHES, IS PROJECT LEADER
MR. J. CLARKE, IS TECHNICAL SUPPORT OFFICER
MS. R. GILLESPIE, A/ADMINISTRATIVE OFFICER
MS. M. HALVEY, ADMINISTRATIVE OFFICER
MR. K. MURPHY, ADMINISTRATIVE OFFICER
MS. T. BYRNE, ASSISTANT STAFF OFFICER
MS. C. WHITE, ASSISTANT STAFF OFFICER
MS. J. BYRNE, CLERICAL OFFICER**

Votes of Sympathy

The Cathaoirleach passed a vote of sympathy to the families of the victims who lost their lives in the horrific explosion at Creeslough on Friday the 7th of October.

Elected Members passed a vote of sympathy to the families of Mr. James E. Carroll and Mr. Liam Hearn. A minutes silence was observed for the deceased.

Congratulations were extended to all the teams involved in the County Wicklow Football Finals on Sunday 9th October 2022.

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 1st November 2022.

Elected members were circulated with:

1. Report of Chief Executive dated 5th October 2022 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. Brian Gleeson.

Ms. B. McCarthy, A/Head of Finance gave a presentation on Local Property Tax (LPT) and the setting of the Local Adjustment Factor under the following areas:

- Context
- Budgetary Process for Local Authorities
- 2023 Estimated Income and Expenditure
- LPT LAF – Legislative background and changes
- LPT – Matters to which we must have regard
- Estimate of income and expenditure 2023
- Financial Position of Wicklow County Council
- Local Property Tax revaluation
- Impact on a liable person – valuation bands
- Impact on a liable person – LPT 2023
- Impact on revenue of Wicklow County Council
- Provision LPT allocation 2023
- Impact on Wicklow County Council revenue budget and service delivery for 2023
- Public Consultation Process
- Local Property Tax 2023 in summary. 100% to be retained locally. Additional funding of €686,000 welcomed and required to balance budget. Self-funding increased significantly by €3.9m. Baseline is to be reviewed by Department in early 2023.
- 2022 LPT rate recommendation and suggestion of rate in place for two years.

In concluding, Ms. McCarthy recommended that the Local Property Tax rate is maintained at 6% which will generate revenue of €1.1m for services in the county, but ensures households face no increase in their Local Property Tax charge for 2023.

Elected Members made the following contributions, and raised queries which were responded to by the A/Head of Finance.

- Concern that Wicklow County Council are losing a very substantial amount of funding to Government.
- Number of new homes built since 2012 have not paid any Local Property Tax being brought into scheme, but not seeing the income.

- Change in policy in regards to capital projects – money now has to come out of the Local Property Tax.
- Rise in cost of living.
- Increase in valuations and change in bands affecting householders.
- Baseline review not being addressed by Government.
- Query on figures presented as part of Income & Expenditure 2023.
- Equalisation replaced by self-funding.
- Discretionary Fund is welcome in the Municipal Districts.
- LPT process/concept nationally queried.

Ms. B. McCarthy, A/Head of Finance responded to the elected members queries:

- Explanation re basis of figures included in Income & Expenditure accounts
- Overall increase of €1.1m in LPT allocation split between self-funding and revenue account.
- €3.9m extra goes towards self-funding – is in the capital account and replaces the previous Government grants that would have been received for our capital programme.
- Separately the Government has secured €60m for the sector and are giving circa 60% towards inflationary cost increases.
- Government is funding payroll increase.
- Wicklow County Council underfunded and baseline a problem - expenditure per capita are lower than other local authorities nationally and are lower than average across many of our programmes.
- If Local Property Tax at 6% above the baseline was not held in place this year, there would only be a saving of up to €1.58 per month to 60% of our householders.
- Projects that benefitted from 2022 Discretionary Fund outlined.

The following proposals were put forward:

It was proposed by Cllr. P. Fitzgerald and seconded by Cllr. D. Mitchell: That the Local Property Tax be retained at the 2022 level, which is an upward variation of the basic rate by 6% for 2023.

It was proposed by Cllr. J. Behan and seconded by Cllr. T. Fortune: That the Local Property Tax be reduced by 15% below the basic rate.

It was proposed by Cllr. J. Snell and seconded by Cllr. M. Kavanagh: That the Local Property Tax remain at the basic rate.

The proposal put forward by Cllr. P. Fitzgerald and seconded by Cllr. D. Mitchell:

‘That 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 stand varied upwards by 6% for 2023 in respect of relevant residential properties situated in the administrative area of Wicklow County Council.’

This was put to a vote and following a roll call was passed by a margin of 23 votes for and 9 against viz:-

FOR 23	CLLRS. T. ANNESLEY, V. BLAKE, S. BOURKE, M. CORRIGAN, A. CRONIN, S. CULLEN, E. DOYLE, G. DUNNE, A. FERRIS, P. FITZGERALD, A. FLYNN-
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	KENNEDY, P. GLENNON, P. KENNEDY, D. MITCHELL, J. MULLEN, M. MURPHY, J. NEARY, P. O'BRIEN, R. O'CONNOR, S. STOKES, E. TIMMINS, G. WALSH AND I. WINTERS
AGAINST 9	CLLRS. J. BEHAN, T. FORTUNE, M. KAVANAGH, P. LEONARD, G. MCMANUS, D. O'BRIEN, G. O'NEILL L. SCOTT AND J. SNELL

THIS CONCLUDED THE BUSINESS OF THE MEETING

**CLLR. TOMMY ANNESLEY
CATHAOIRLEACH
WICKLOW COUNTY COUNCIL**

**MS. HELEN PURCELL
MEETINGS ADMINISTRATOR
WICKLOW COUNTY COUNCIL**

Confirmed at meeting of Wicklow County Council held on Monday the 7th November 2022