

CARLOW COUNTY COUNCIL

Minutes of the Special Local Property Tax Meeting of Carlow County Council, held on Monday, 30th August 2021 at 2.00 p.m. in G. B. Shaw Theatre, Visual, Old Dublin Road, Carlow.

In Attendance:	Councillor F. Phelan (Cathaoirleach) Councillor J. Cassin Councillor M. Doran Councillor T. Kinsella Councillor C. Murphy Councillor K. Murnane Councillor W. Paton Councillor J. Pender Councillor F. Browne Councillor W. Quinn Councillor A. Wallace Councillor B. O'Donoghue Councillor A. Gladney
Remote:	Councillor A. Dalton Councillor A. McDonald Councillor J. McDonald Councillor T. O'Neill
Absent:	Councillor J. Murphy
Guests Remote:	Jennifer Murnane O'Connor, TD Minister Malcolm Noonan, TD Kathleen Funchion, TD J.P. Phelan TD
Executives In Attendance:	Ms. K. Holohan, Chief Executive Mr. M. Rainey, Director of Service, Corporate, HR, Planning, Health & Safety, Security & Economic Development Mr. P. O'Gorman, Director of Service, Transportation, Environment & Water Services, Building Control & Emergency Services Mr. M. Brennan, Director of Services, Housing, Community, Recreation & Amenity Mr. P. Delaney, Head of Finance Mr. P.J. Leonard, Financial Accountant Mr. David Hayde, Administrative Officer, Finance Mr. E. Brophy, S.E.O., Corporate Services (<i>Remote</i>) Ms. L. O'Callaghan, Administrative Officer, Corporate Services Mr. P. Curran, Facilities Manager Ms. T. Hickson, A/Staff Officer, Corporate Service

The Cathaoirleach welcomed everyone to the meeting to discuss the setting of a Local Property Tax (Local Adjustment Factor) 2022 in accordance with the Finance (Local Property Tax) Act 2012 (as amended). He reminded all in attendance that this was a public meeting with members of the press attending remotely.

P. Delaney, Head of Finance, gave his report and briefed the members on issues pertaining to Local Property Tax (Local Adjustment Factor) 2022. He reminded members that like all Local Authorities, Carlow is facing another very challenging year in 2022 due to the financial legacy of the Covid-19 pandemic, and in particular the impact on the collection of commercial rates. He stated that our current situation is stable, but it will not be possible to balance the 2022 draft budget without additional supports or derogations from Central Government, or, cutting services. However, the Council must also make every effort to maximise its sources of revenue in 2022. The members may, as a reserved function, resolve to vary the basic rate of the Local Property Tax within its functional areas by a maximum of +/- 15%.

Accordingly, P. Delaney, Head of Finance, recommended increasing Local Property Tax upwards by 15% which would generate an income of €608,000. Any decision by a local authority to vary the basic rate of LPT for 2022 must be taken by 31st August 2021 (Local Property Tax (Local Adjustment Factor) (Amendment) Regulations 2021) in order that it can have effect from 1st November (the liability date) and therefore determine the LPT liability for taxpayers in that local authority area the following year.

The following queries were raised by members:-

- Capital Reserves
- Current & historic Development levies
- Capital Projects
- Equalisation fund (no increase in this fund in over 12 years)
- Vacant site levies
- Rates
- Property prices
- Central Government funding
- Taxing vulture funds
- Funding from Central Government for the Arts and Visual

Pat Delaney, Director of Finance, answered all queries. He outlined how Carlow has been in communication with various successive Ministers and department officials since 2016, requesting a redress to the baseline anomalies which currently exist, whereby, in 2018, Carlow received €2.92 million less than the average LPT Equalisation when compared with other local authorities in the same grouping. Carlow has not had an increase in its Local Government Funding baselines in 13 years. In real terms, this means that Carlow will receive €3.9 million less in 2022 than it did in 2008.

He also confirmed that to date there has been no commitment from Central Government in relation to future additional funding.

Notice of Motion

Proposed by: Cllr. A. Dalton

Seconded by: Cllr. F. Browne

We the members of Carlow County Council hereby resolve that the Local Property Tax, (Local Adjustment Factor) for 2022 will remain unchanged from the +5% Local Property Tax (Local Adjustment Factor) for 2021 and that the resulting income of €201,965 be ringfenced for frontline community services and supports.

And following a roll call vote

<i>Member of Carlow County Council</i>	<i>For</i>	<i>Against</i>	<i>Abstain</i>	<i>Absent</i>
Fergal Browne	√			
John Cassin		√		
Andrea Dalton	√			
Michael Doran	√			
Andy Gladney	√			
Thomas Kinsella	√			
Arthur McDonald	√			
John McDonald	√			
Ken Murnane	√			
Charlie Murphy	√			
John Murphy				√
Brian O'Donoghue	√			
Tom O'Neill	√			
William Paton	√			
John Pender	√			
Fintan Phelan	√			
William Quinn	√			
Adrienne Wallace		√		

This resulted in 15 voting in favour for and 2 voting against the proposal, with 1 absent. As the votes in favour were greater than those against,

It was resolved:

“That we the members of Carlow County Council hereby resolve that the Local Property Tax, (Local Adjustment Factor) for 2022 will remain unchanged from the +5% Local Property Tax (Local Adjustment Factor) for 2021 and that the resulting income of €201,965 be ringfenced for frontline community services and supports.”

This concluded the business of the meeting.