

**MINUTES OF PROCEEDINGS OF BUDGET MEETING OF
TIPPERARY COUNTY COUNCIL HELD
IN CIVIC OFFICES, NENAGH AND REMOTELY VIA ZOOM
AT 10.00 AM on 24TH November, 2023**

Present

Cllr. G. Darcy, Cathaoirleach.

In Chamber: Cllrs Ambrose, S; Anglim, MI; Bonfield, F; Bourke, K; Burgess, D; Bulger, P; Carroll, J; Coonan, NJ; Dunne, D; English, P; Hanafin, S; Hanna Hourigan, M; Kennedy, R; Lee, S; Lowry, MI; McGrath, H; McGrath, J.R; McGrath, M; Murphy, M; Murphy, MI; O'Meara, K; O'Meara, MI; Ryan, AM; Ryan, P; Smith, MI;

Remote

Cllrs: Black, T; Crosse, J; Dennehy, N; FitzGerald, J; FitzGerald, M; Goldsboro, I; Hannigan, J; Molloy, R; Moloney, A; Moran, E; Ryan, J; Ryan S;

Apologies

Cllr. Morris S; FitzGerald, MI;

Also Present

Mr. Joe MacGrath, Chief Executive, Mr. M. Connolly, Head of Finance, Ms Sinead Carr, Mr. E. Lonergan, Mr. A Coleman, Director of Services, Mr. B. Beck, Mr. Dave Carroll, Acting Director of Services, Mr. P Brennan, Financial Management Accountant, Mr. Denis Holland, Senior Engineer, Mr. Jonathan Cooney, Senior Engineer, Mr. G. Walsh, Meetings Administrator.

Welcome & Introduction

Cathaoirleach Cllr G. Darcy welcomed all to the Annual Budget Meeting and directed the members attention to the Meetings Protocol. He called on the Meetings Administrator to take a roll call of attendance and open the meeting with the prayer.

Introduction

Cllr G. Darcy, Cathaoirleach, thanked members for their contributions at the workshops held on 6th and the 21st November.

He called on the Chief Executive to address the members.

Chief Executives Introduction to the Budget.

The Chief Executive outlined that the draft Annual Budget, circulated to the Members, for the financial year ending 31st December, 2024 contained

- The Chief Executives Report;
- Commentary by Division giving details and information on the expenditure/income codes and the;
- Statutory Budget Tables.

The Council was being asked to consider the draft Annual Budget and to make the following decisions:

- adopt the Annual Budget with or without amendment;
- adopt the Annual Rate on Valuation (ARV);

- determine the proportion of rates refunds applicable on vacant commercial premises under a Rates Abatement Scheme and;

The draft Annual Budget had been prepared in the prescribed format and in compliance with the provisions of the Local Government Act, 2001, Local Government Reform Act, 2014, Local Government Rates and Other Matters Act, 2019 and Regulations made under this legislation. Mr. MacGrath referred members to a number of legislative changes brought about by the recent commencement of the Local Government Rates and Other Matters Act, 2019 which were summarised in his Budget Introduction.

The Budget meeting and the District meetings to consider draft budgetary plans had all been convened within the statutory timeframes for the holding of such meetings.

The Chief Executive said that the preparation of an annual budget each year presented its own set of challenges. One of the most notable features within the past 5 to 6 years was the extent to which the range and breadth of services provided by the Local Authority has expanded. Tipperary County Council's remit as a service provider extended beyond the traditional services to include expansive roles in areas such as active travel, supports to refugees and asylum seekers, economic development, job creation and community supports. While many of these services were fully funded by Exchequer grants and other financial measures, the multiplicity of services now being provided placed greater demands on support services which was reflected in our budgets. In addition, Tipperary County Council hosts a number of national shared services on behalf of the local authority sector including the Local Authorities Waters Programme and the Local Authority Services National Training Group. The extent to which Tipperary County Council can raise income locally was constrained. Rates income makes a critical contribution to local services. The contribution of the business community who continue to support the work of this Council was acknowledged. However, the rates base of the county was modest relative to our geographic size and accordingly the scope to substantially broaden our local tax base is limited. Additionally, our ARV continues to be one of the lowest in the country. Inflation and increases in our cost base present a challenge. However, there was some scope for optimism on this. Recent projections indicate that our inflation rate was decreasing and was projected to reach 5.3% in 2023 and reducing to 2.7% in 2024.

While the Council would continue to rely on Exchequer allocations whether by way of general or specific grants, we have, to date, been very successful in securing large allocations for the county. The Local Property Tax (LPT) allocation notified to Tipperary County Council for 2024 was the largest in the country and had been increased by €1.5m on the 2023 allocation. Notwithstanding these constraints, it had been possible to respond to Councillors desire to see additional expenditure in some priority areas and cushion the impact of inflation which, in turn, would assure no reduction in services across all Directorates. This had been made possible due to an increase in Exchequer funding including additional income from our LPT allocation combined with savings in areas such as insurance and other prudent financial management measures.

The appendix to the Budget book set out the Council's 3 year Capital Programme for the period 2024 to 2026, which was being presented to the Council in compliance with Section 135 of the Local Government Act 2001, as amended. This budget underwrites and facilitates an ambitious capital programme with particular reference to investment in renewal of our town centres, villages and rural amenities. At the meeting to consider the Annual Budget for 2023, the Council approved an increase of 5% in the Annual Rate of Valuation (ARV) on the understanding that the additional income generated from this decision would be ringfenced annually to provide financial capacity to raise loans as *matching funds* for capital projects. This decision supports our ambitious capital programme.

The Chief Executive said that the Council was continuing to maximise investment into the county from a range of national programmes including URDF/RRDF projects and other schemes which are making a real difference in our villages and rural areas including the Outdoor Recreation Scheme, the Town and Village Renewal Scheme and others.

Tipperary County Council had recently published our Draft Local Authority Climate Action Plan 2024-2029 entitled "*Setting the Scene for Going Green*". Following conclusion of public consultation processes, the final draft would be brought to the Council for consideration and adoption at the February 2024 monthly meeting. The Council had, for many years, taken a lead role in this area. However, the re-setting of targets necessitated by the acceleration of the impacts of climate change requires all of us, working with public and private sector agencies and our local communities to redouble our efforts. If our targets are to be achieved, enhanced funding from existing sources would be sought including from established funding bodies such as the SEAI, Government Departments, EU funding sources and the Just Transition fund.

Members would be aware that the full management and direction of water services transferred from Tipperary County Council to Uisce Eireann on the 20th September, 2023 referred to as the effective date. This was reflected in the draft Annual Budget. The financial impact of this transfer was revenue neutral.

Decreases in insurance premia witnessed in the past two years would continue next year. The Council's insurers, Irish Public Bodies (IPB) had advised the Council that they were projecting a further reduction of 6.75% on 2023 premium payable across all lines of insurance for 2024. This reduction reflected the application of risk management and risk reduction measures through the implementation of our multi-annual works programmes on footpaths and the positive impact on the cost of claims arising from the introduction of Personal Injury Guidelines in 2022.

On the income side of the draft Budget, Central Government funding to local authorities had developed and evolved over the years from a General Purposes Grant in 2000, to the allocation of the Local Property Tax (LPT) in 2015. The most recent changes to the funding model allow for 100% of the estimated LPT yield to be retained within the local authority area where it was collected. Since 2020, the Minister for Housing, Local Government and Heritage committed to undertake a baseline review of allocations to local authorities. This review was completed by a Baseline Review Group established by the Department earlier this year and its recommendations

have been accepted by the Minister. Tipperary County Council was notified that the LPT allocation for 2024 is €27,451,602. Tipperary County Council receives the largest LPT allocation in the country under the revised Baseline Model. The final allocation notified of €28,556,840 which includes €16,399,227 equalisation funding reflects the decision of the Council in relation to LPT taken at your meeting in September 2022 for the 2023 and 2024 financial years.

The draft Budget had been prepared on the basis that there would be no increase in charges generally. The Annual Rate on Valuation (ARV) for Tipperary County Council for 2024 will remain unchanged at 0.2015, which is one of the lowest in the country. As mentioned previously, the Council had been notified of the commencement of the provisions of the Local Government Rates and Other Matters Act 2019, as amended. Notwithstanding the provisions of this Act, the Department has advised that it was not intended to change the legal basis for rates incentive schemes for 2024. Accordingly, the position which applied during 2023 to incentivise the early payment of rates would continue to be applied in 2024.

Section 9 of the Local Government Rates and Other Matters Act, 2019 now provided the legal basis for the making of a Rates Abatement Scheme on Vacant Commercial Property. The draft Annual Budget had been prepared on the basis that the Abatement of Rates Scheme on vacant commercial property in 2024 would be applied on the same basis as the current year.

The General Municipal Allocations for 2024 were presented as part of the Draft Budgetary Plans at District meetings in October. Members would make decisions at forthcoming District Meetings on the allocation of their GMA. Decisions at local level would include the need to provide match funding in Districts for Town and Village Renewal Projects, Outdoor Recreational Facilities and Clár projects etc.

The Chief Executive confirmed that throughout the course of the past year and more particularly at the recent round of District meetings, management had listened carefully to their concerns, issues and priorities. It could be seen from the detailed presentation to be given by the Head of Finance that we have sought, within the constraints that apply, to introduce a range of measures in response to members concerns, to reflect their priorities and to seek to meet the needs of communities across the county who avail of local services.

Within the national and local economic contexts in which we currently operate, the adoption of this budget would secure a number of key objectives including:

- maintaining essential and other local authority services;
- continuing the programme of supports to our communities;
- further advancing our ambitious capital programme;
- contributing positively to the climate action agenda;
- supporting our local economy, local communities, job creation and local business;

The draft Budget consisting of an annual investment of over €234m or an average spend of €4.5m per week was progressive, equitable and

supportive. In conclusion, the Chief Executive expressed his thanks to the Management Team and all staff, in particular, to Mark Connolly, Head of Finance and the staff in the Finance Department for their work in preparing this draft Budget.

He also thanked the Cathaoirleach, Councillor Ger Darcy and the Members of the Corporate Policy Group for their input in the preparation of the draft Budget and he recommended consideration and adoption of the draft Annual Budget for the financial year 1st January to 31st December 2024 at this Statutory Budget meeting.

Budget 2024

Mr. Mark Connolly, Head of Finance began by thanking fellow Directors and Staff for their help and work in compiling the budget. Mr. Connolly gave a detailed presentation on the Budget 2024 process and outlined the key issues/constraints on income and expenditure that had to be considered in the context of drafting a balanced Budget.

Mr. Connolly outlined that Budget 2024 would be challenging due to the impacts and uncertainties for energy price increases and impacts on inflation of goods and services purchased. There would be no continuation of specific central support for energy increases. There were additional costs/demands on the Local Authority for borrowings and payroll increases. It would be a challenge to maintain all existing services at current levels and enhance services where possible particularly at local level within the constraints of resources available. Demands for additional services or extensions of existing services would require the Council to generate or access additional income or reduce expenditure demands in some areas.

Members were advised that the total provisional allocation for the General Municipal Allocation for 2024 was €953,680 comprising €603,680, (arising from the decision to increase the Local Property Tax at the September 2022 meeting) and €350,000 of an allocation similar to last year. This was allocated to the districts based on the population of the Municipal Districts at the time of the 2022 census.

Reference was made to the Local Property Tax Baseline Review. A National Working Group was set up in 2023 to review baseline funding for future years. The objective of the review was to recommend a set of key indicators which may be used to allocate available funding to local authorities in a fair, equitable and transparent manner. The application of this new model did not result in a reduction of current LPT baseline funding levels (i.e. 2023 levels) for any local authority. This model would be used to review local authority baselines every 5 years, following updated census data. Each Local Authority received a minimum increase of €1.5m in LPT baseline funding in 2024. Tipperary County Council received the most LPT baseline funding of any local authority in the country at €27.45m.

It was noted that the total Revenue Budget Expenditure 2024 proposed was €234,153,880, up 14% or €29.2m on the current year budget. Additional spending in 2024 included an additional allocation of €1.5m to Tipperary County Council following the LPT baseline review and had been allocated right across Directorates to maintain the 2023 allocation which recognised the impact of increased energy/inflationary costs on day to day

operations right across the County. €0.5m new funding had been allocated across all Municipal District Areas in recognition of the addition workloads and costs arising in the Municipal Districts. It was envisaged that most of this money would be allocated to the areas of street cleaning and maintaining parks & open spaces. This issue had been raised by members right across all Districts during the 2024 Budget process. €0.5m new funding has been allocated to the Voids programme. This allocation would leverage additional Central Government Funding for this area.

In relation to rates, modifications to vacancy relief was designed to help with town centre regeneration and to compliment the major investment in town centres currently on-going. Currently Rates Rebate for Commercial Properties in Tipperary was –

- ▶ Commercial Rates under €5k 100% Rebate
- ▶ Commercial Rates €5k - €10k 85% Rebate
- ▶ Commercial Rates > €10k 70% Rebate

Section 9 of the Local Government Rates Bill 2018 was due to be commenced for Budget 2025 and proposed to bring in a levy of 10% on vacant properties with rates under €5k (currently Nil) in 2025

Mr. Connolly highlighted the key provisions provided in the Budget under each Programme Group together with details of Project Ireland 2040 projects and Capital Programme Match Funds/Loan provisions.

Housing and Building

Members considered the Housing and Building Division Group and no amendments were proposed. Ms. S. Carr, Director of Services and Mr. J. Cooney, Senior Engineer, responded to queries raised as follows: -

Traveller Accommodation Programme

It was agreed to forward works programme timelines to members.

Group Homes and Halting Sites, Cashel

It was confirmed that a Caretaker for Group Homes and Halting Sites with responsibility for the South of the County did carry out inspections to the halting sites in the Cashel Area and collected litter/rubbish on a weekly basis.

Choice Based Letting

The number of housing applicants using CBL was increasing, however traditional methods of the housing application process were used in tandem with CBL to ensure that all housing applicants were engaged with. It was noted that there was currently a 4% refusal rate for offers of tenancy.

4 Bedroom Dwellings

The demand for 4 bedroom dwellings in particular areas is being examined and included where necessary at the design stage for new local authority schemes. In addition, a review was undertaken of all underaccommodated 4 bed units and where these align with a 4 bed need, the tenant will be engaged with to see if they would be willing to relocate to a new build scheme and free up the 4 bed unit.

Age Friendly Rightsizing

It was noted that the Housing SPC would consider schemes to allow existing tenants in a specific age group to transfer to smaller homes better suited for their needs.

Affordable Housing Scheme – Boherlahan

Departmental approval to progress 4 self-build affordable homes in Boherlahan was still awaited.

Emergency Accommodation

It was confirmed that vouchers for B&B accommodation remained in use for persons who required emergency accommodation where this was deemed the most appropriate temporary solution.

Purchase of Private Dwellings

The Local Authority did purchase properties in certain circumstances where a HAP/RAS tenancy would have received a Notice to Quit. The LA also purchased housing for particular needs such as those with a disability etc. It was stressed that any individual who received an NTQ should make contact with the LA on the day they receive same.

Croi Conaithe Scheme

Issues causing delays in the payment of Croi Conaithe grants were under discussion with the Department and it was anticipated that these issues would be resolved shortly. It was noted that 14 grants had been submitted to Tipperary County Council for final inspection.

Homelessness

Managing homeless presentations was complex with a huge level of support required. Even if there were sufficient units in place, these on their own were not adequate and there was a critical need to provide supporting services around these clients to help them sustain a home. This was currently insufficient in the South East. The Council would continue to work with all agency links to support and resolve the homeless in the county. It was noted that the majority of homeless presentations were from the county.

Rough sleepers had a particular requirement and need and the majority of these were in the Clonmel Area. Proposals for managing this category of homelessness in the Clonmel Area would be brought to the Housing SPC for discussion.

Maintenance of Local Authority Dwellings

Tenant responsibility repairs were outlined in the Tenant Handbook and following a rent review by Tipperary County Council these had been amended and the local authority had taken responsibility for certain repairs that previously were the responsibility of the tenant.

Construction Apprenticeship Schemes

It was agreed that the inclusion of Construction Apprenticeship Schemes as part of large local authority housing contracts would be considered.

Vacant Housing Officer

A business case had been submitted to the Department for an additional Vacant Housing Officer.

Voids

The longterm financial benefits of upgrading voids to a minimum C1 energy rating was outlined to the members. The average unit cost for the refurbishment of voids by Tipperary County Council was comparable to other counties. It was noted that a recent NOAC (National Oversight and Audit Commission) Report complimented Tipperary County Council on the level of voids carried out in 2022.

Grants -Housing Aid for older people

Following consideration by the Housing SPC, it was agreed that grants would only be given for the replacement of single glazed windows and doors. However, the need to consider applications for the replacement of double-glazed units would be reviewed once the level of applications for single glazed units reduced.

Housing Loans

Housing loan applicants whose application had been refused were given the opportunity to address the reasons for refusal where possible and resubmit their application.

Just Transition Fund

Funding was provided previously under the Midlands Retrofit Scheme and this concentrated on areas qualifying under the Just Transition Fund. This scheme was then merged in to the Energy Retrofit Scheme which operates on an all-county basis with allocations across districts on a pro rata basis in accordance with the number of tenancies.

Roads, Transportation and Safety

Members considered the Roads, Transportation and Safety Division Group

No amendments were proposed but members raised matters which Mr. Marcus O'Connor, Director of Services and Mr L. Brett, Senior Engineer responded to: -

Harmonisation of Parking Charges

A policy would be formulated and brought to the SPC for their approval.

Pay and Display Parking Machines

It was noted that a small percentage of the 288 pay and display machines across the County had the option for the customer to pay by card but the parking app was available for these customers.

N.24 Waterford to Cahir

It was expected that the preferred transport solution for this project would be announced in January, 2024

N.24 Cahir to Limerick Junction

Design and Environmental Evaluation Processes were ongoing with another Design Update scheduled for March/April 2024.

N.24 Moangarriff to Twomilebridge Pavement and Traffic Calming

The planning process for this project would commence following TII technical approvals.

Thurles ByPass

The inclusion of the Thurles ByPass in the National Development Plan was necessary for the progression of this Scheme.

Thurles Inner Relief Road

Negotiations with landowners on the route were advancing.

Public Lighting

The upgrade of public lighting to LED was underway and it was expected that the project would be completed by the end of 2024.

There were ongoing discussions with the Maintenance Contractor to improve timelines for the repair of public lighting.

The provision of infill lighting was a matter for each District in accordance with the Public Lighting Policy

SMART-SPACE Lighting Project

The pilot project was carried out in the Thurles with 600 lights upgraded Suir Blueway – Waterford Greenway Link

The concept and feasibility study for this project was under development. A Section 85 Agreement was required between Tipperary County Council and Kilkenny County Council to assess a route corridor option through part of County Kilkenny.

Resurfacing of Housing Estates.

It was confirmed that resurfacing of housing estates could be carried out of tertiary road funding, town monies, with the option to apply under a CIS Scheme as well.

Speed Limit Review

The new Guidance Documentation for Speed Limits was ongoing. It was noted that all changes to signage etc that was required as a result of this review would be funded by the Department.

Active Travel

It was noted that the funding emphasis for Active Travel Projects had changed to the provision of cycle lanes through the reallocation of existing road space.

Winter Maintenance

There were no proposed changes to the Winter Maintenance Programme.

Japanese Knotweed

The programme for the treatment of Japanese Knotweed would continue in each District.

Ash Dieback

The management and budget to deal with ash dieback in housing estates was a matter for each Municipal District.

Safe Routes to School (SRTS) Programme

Parking and Traffic Calming at schools was part of the Safe Routes to School Programme being progressed by the NTA.

Low Cost Schemes

A number of schemes with an accident history were submitted annually to the Department and the priority of schemes was decided by the Department Inspector.

Traffic Calming

As a result of changes in the design manual for the provision of raised crossings in certain limited circumstances, a revised policy would be brought to the SPC for consideration.

R496 Ballina

The condition of this road was closely monitored due to road diversions as a result of works on the R494 Birdhill to Ballina Road.

N65 Carrigahorig

Works at this location to alleviate flooding would be raised with Transport Infrastructure Ireland at a forthcoming meeting.

Road Reinstatements

The reinstatement of roads following road openings were subject to a Road Opening Licence and the conditions of that licence had to be complied with in relation to the standard of works carried out.

Flooding in Ballina

Temporary works were carried out to reduce the impact of flooding in Ballina.

Community Clean Up Ballina

The Council would continue to provide support Community Groups carrying out clean up campaigns in the town.

Water Supply and Waste Water

Members considered Water Supply and Waste Water Division Group

No amendments were proposed but members raised the following matters which Mr. Eamonn Lonergan, Director of Services responded to: -

Uisce Eireann – Service Level Agreement

The management of water services was transferred in full to Uisce Eireann from the 20th September, 2023. Staff of the Water Services Section have until the end of 2026 to choose if they wish to voluntary transfer to Uisce Eireann.

The transfer of services to Uisce Eireann was revenue neutral.

Development Management

Members considered the Development Management Division. No amendments were proposed but members raised the following matters which Mr. Dave Carroll, A/ Director of Services and Ms. A.M. Devaney, Senior Executive Planner, responded to: -

Conservation Officer

Members welcomed the approval by the Department of a full time Conservation Officer for Tipperary.

Cluster Housing Kilsheelan.

A decision was awaited from the Department on this scheme.

Modular Homes

A review of legislation in respect of the provision of modular homes was being considered by the Minister for Housing, Local Government and Heritage.

Unfinished Housing Developments

A programme to deal with unfinished housing estates and taking in charge is put in place on an annual basis and is subject to the budget allocated. This includes estates where no bond is in place.

Urban Regeneration and Development Fund (URDF)

A Steering Group is in place and considers key objectives of funding call to ensure alignment of projects in preparation for the announcement of a Call 4 Funding Round of the URDF.

The Council is preparing proposals for delivery of URDF Call 3

PrePlanning Meetings

In person preplanning meetings were held for large and small developments and it was intended to recommence planning clinics in 2024 in Nenagh and Clonmel to provide pre planning advice

Lisheen Masterplan

Members welcomed the prioritisation of the development of a Masterplan for Lisheen.

CCTV

A policy on Community CCTV was to be considered by the SPC at their December Meeting. This policy would set out clear structures in relation to the processing of applications and both capital and ongoing costs in relation to operation and replacement. It was stressed that Community CCTV was for community use only and not for law enforcement.

Community Recognition Fund

The need for adequate funding under the Community Recognition Fund was highlighted.

Environment and Climate Action Services

Members considered the Environment and Climate Action Services Division. No amendments were proposed but members raised the following matters which Mr. Eamon Lonergan, Director of Services responded to: -

Litter Control

Tipperary County Council would continue to support communities with equipment when carrying out clean ups of their local area.

Litter Fines

The review of litter fines was a national decision.

Street Cleaning

The management of street cleaning was a matter for each Municipal District.

Farm Inspections.

Authorised staff carrying out catchment inspections provide advance notice by letter to the landowner to arrange mutually suitable appointments to enter on the lands.

Deposit Return Scheme

The roll out of the Deposit Return Scheme to encourage people to recycle drinks bottles and cans was welcomed but the impact on CAS income needed to be monitored.

Ash Dieback

The proposed increase in the Parks and Open Spaces Budget would allow Districts to commence a programme to deal with Ash Dieback in public spaces.

Maintenance of Burial Grounds

Local groups were given assistance by Tipperary County Council to maintain Burial Groups both local authority and privately owned. Where cemetery boundary walls were in disrepair works would be carried out by the local authority.

Community Climate Action Fund

It was confirmed this fund was expected to launch before the end of the year.

Recreation and Amenity, Agriculture, Health & Welfare, Miscellaneous

Members considered Recreation and Amenity, Agriculture, Health & Welfare and Miscellaneous Divisions and the following queries were responded to.

Clar Programme

The Department were reviewing the designation of Killaloe under the Clár Programme.

Register of Electors

The Electoral Reform Act, 2022 had resulted in a number of changes to the Register of Electors, one of which was that the current register cycle no longer applied and a rolling register was now in place. Tipperary County Council were currently carrying out a data cleansing exercise and voters

were requested to update their voting details by confirming certain personal details. Letters had issued to voters in this regard. Voters were encouraged to update their details by logging on to www.checktheregister.ie or contacting the franchise section directly.

Transfer of Funds

Cllr P. English made a proposal that the sum of €28,000 provided for under Sub-service H0904 Expenses LA Members (Members Conference Expenses) and €20,000 from Sub-service H0906 Conferences Abroad be re-allocated to sub-service F0302 – Playgrounds.

Cllr English requested that the portion of the budget in respect of his expenses would be reallocated but was informed that this was not possible. It was noted that there was a requirement in legislation for the Council to provide for a Training & Development Programme for Councillors.

There was no seconder to the proposal therefore the motion was not moved.

Rate of Refund – Local Electoral Areas.

It was proposed by **Cllr S. Ambrose** seconded by **Cllr K. Bourke** and resolved: -

“That Tipperary County Council makes a scheme for the abatement of rates due to it by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended. Such a scheme in respect of vacant property will provide for an abatement of rates due to Tipperary County Council by a liable person for the financial year ended 31st December 2024 and the rate of abatement to apply in respect of the relevant Local Electoral Areas shall be as set out in the Table below and shall apply to eligible persons for 2024:

below and shall apply to eligible persons for 2024:

<u>Local Electoral Area</u>	<u>Amount of Rates Payable (€)</u>	<u>Abatement (%)</u>
Clonmel Borough District	Less than 5,000	100
Nenagh Municipal District	5,000 to 10,000	80
Thurles Municipal District	Greater than 10,000	60
Tipperary-Cahir-Cashel Municipal District		
Carrick-on-Suir Municipal District		

Cllr A.M. Ryan proposed an amendment to the motion that: -

- 100% relief on commercial rates of under €5,000 on vacant premises, already in place, remain the same in 2024.
- 80% rates relief given to owners of vacant commercial properties, that pay rates of between €5,000 and €10,000, be reduced to 60% relief.
- 60% relief given to owners of vacant commercial properties, that pay rates of greater than €10,000, be reduced to 25% relief.

The amendment was seconded by **Cllr D. Dunne.**

Cllr Ryan said her proposal was designed to tackle dereliction in towns throughout Tipperary. She said her proposal still allowed full relief for small commercial rate payers but removed some of the relief given to the owners of the bigger properties that were vacant.

A number of Councillors indicated that they could not support the proposal even though it was put forward with good intent. It was their opinion that the proposal would be unfair on those owners of properties that were making an effort and that the vast majority of the owners concerned were trying to rent or were engaging with the local authority.

A vote was taken on the amendment proposed by **Cllr A.M. Ryan** as follows: -

	<i>COMHAIRLEOIR</i>	<i>For</i>	<i>Against</i>	<i>Absent</i>	<i>Abstain</i>
1	Ambrose, Siobhán		√		
2	Anglim, Micheál		√		
3	Black, Tony			√	
4	Bonfield, Fiona	√			
5	Bourke, Kieran		√		
6	Burgess, Declan		√		
7	Bugler, Phyll		√		
8	Carroll, John		√		
9	Coonan, Noel J.		√		
10	Crosse, John			√	
11	Dennehy, Niall J.			√	
12	Dunne, David	√			
13	English, Pat	√			
14	Fitzgerald, John		√		
15	Fitzgerald, Mark		√		
16	Fitzgerald, Michael			√	
17	Goldsboro, Imelda		√		
18	Hanafin, Seamus		√		
19	Hannigan, Joe			√	
20	Hourigan, Mary		√		
21	Kennedy, Roger		√		
22	Lee, Shane		√		
23	Lowry, Michael		√		
24	McGrath, Hughie			√	
25	McGrath, John		√		
26	McGrath, Máirín		√		
27	Molloy, Richie		√		
28	Moloney, Andy			√	
29	Moran, Eddie			√	
30	Morris, Seamus			√	
31	Murphy, Marie		√		
32	Murphy, Michael		√		
33	O'Meara, Kevin		√		
34	O'Meara, Michael		√		
35	Ryan (Shiner)	√			
36	Ryan, Jim		√		

37	Ryan, Peggy		√		
38	Ryan, Sean		√		
39	Smith, Michael		√		
40	Darcy, Ger		√		
	TOTALS	4	27	9	

The Meetings Administrator noted the result of the vote at 4 for, 27 against with 9 absentees and deemed the amendment proposal defeated.

A vote then took place in relation to the original proposal as proposed by **Cllr. Siobhan Ambrose** and seconded by **Cllr. Kieran Bourke**: -

“That Tipperary County Council makes a scheme for the abatement of rates due to it by liable persons, or classes of liable persons, in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended.

Such a scheme in respect of vacant property will provide for an abatement of rates due to Tipperary County Council by a liable person for the financial year ended 31st December 2024 and the rate of abatement to apply in respect of the relevant Local Electoral Areas shall be as set out in the Table below and shall apply to eligible persons for 2024:

<u>Local Electoral Area</u>	<u>Amount of Rates Payable (€)</u>	<u>Abatement (%)</u>
Clonmel Borough District	Less than 5,000	100
Nenagh Municipal District	5,000 to 10,000	80
Thurles Municipal District	Greater than 10,000	60
Tipperary-Cahir-Cashel Municipal District		
Carrick-on-Suir Municipal District		

	COMHAIRLEOIR	For	Against	Absent	Abstain
1	Ambrose, Siobhán	√			
2	Anglim, Micheál	√			
3	Black, Tony			√	
4	Bonfield, Fiona	√			
5	Bourke, Kieran	√			
6	Burgess, Declan	√			
7	Bugler, Phyll	√			
8	Carroll, John	√			
9	Coonan, Noel J.	√			
10	Crosse, John	√			
11	Dennehy, Niall J.			√	
12	Dunne, David		√		
13	English, Pat		√		

14	Fitzgerald, John	√			
15	Fitzgerald, Mark	√			
16	Fitzgerald, Michael			√	
17	Goldsboro, Imelda	√			
18	Hanafin, Seamus	√			
19	Hannigan, Joe			√	
20	Hourigan, Mary	√			
21	Kennedy, Roger	√			
22	Lee, Shane	√			
23	Lowry, Michael	√			
24	McGrath, Hughie			√	
25	McGrath, John	√			
26	McGrath, Máirín	√			
27	Molloy, Richie	√			
28	Moloney, Andy			√	
29	Moran, Eddie			√	
30	Morris, Seamus			√	
31	Murphy, Marie	√			
32	Murphy, Michael	√			
33	O'Meara, Kevin	√			
34	O'Meara, Michael	√			
35	Ryan (Shiner)		√		
36	Ryan, Jim	√			
37	Ryan, Peggy	√			
38	Ryan, Sean	√			
39	Smith, Michael	√			
40	Darcy, Ger	√			
	TOTALS	29	3	8	

Adoption of Budget 2024 and the Annual Rate of Valuation. (ARV)

The Meetings Administrator noted the result of the vote at 29 for, 3 against and 8 absentees and deemed the resolution passed.

Following consideration of the Budget provision as presented, it was proposed by **Cllr. John Carroll**, seconded by **Cllr. Marie Murphy** and resolved: -

“That in accordance with Section 103 (7) of the Local Government Act 2001, as amended by Section 58 of the Local Government Reform Act 2014, and Section 3 of the Local Government Rates and Other Matters Act 2019, and having regard to the Local Government (Financial & Audit Procedure) Regulations 2014 and the Local Authority Accounting Code of Practice and Accounting Regulations, The Draft budget for the financial year ending 31st December 2024 as presented and as set out in Tables A and B as amended, be and is hereby adopted, and Subject to Section 3 of the Local Government Rates and Other Matters Act 2019, determine in accordance with the Local Authority Budget as so adopted, the Annual Rate on Valuation (ARV) to be levied at 0.2015”.

Cllr English expressed his opposition to the adoption of the Budget however there was no seconder to his proposal and the Budget as presented was deemed to be adopted.

**Capital
Programme
2024-2026**

The 3 Year Capital Programme for the period 2024 to 2026 was presented to the Council for their consideration and noted in compliance with the requirements of Section 135 of the Local Government Act, 2001 (as amended).

This concluded the business of the meeting.

Signed/_____

Cathaoirleach

Date/_____

Signed/_____

Meetings Administrator

Date/_____