

## KILKENNY COUNTY COUNCIL

### LOCAL PROPERTY TAX (LPT) – BUDGET 2018

The Elected Members will be required to adopt the 2018 Statutory Budget in late November. In advance of preparing this budget the Members are required to make a decision before the end of September on the issue of varying the basic rate of LPT up or down by a maximum of +/- 15%, as per Section 20 of the Finance (Local Property Tax) Act 2012 as amended by section 5 of the Finance (Local Property Tax) Act 2013. The statutory deadline for making this decision is September 30<sup>th</sup> 2017. A briefing on this matter was provided to the Members on September 11<sup>th</sup>.

Each year the Council faces challenges in balancing the expenditure demands with the income available. The challenges for 2018 are more acute than they have been for a number of years. Appendix 1 attached sets out a schedule of the additional funding requirements that have been identified. There is additional expenditure arising of €2.075m while the additional income available only amounts to €250k. The net deficit amounts to €1.825m. The comparable deficit identified this time last year in preparing the 2017 budget was €572k.

The Local Property Tax allocation for 2018 has been confirmed at €10.67m (See appendix 5 attached). The Local Property Tax funding model replaced the previous General Purpose Grant and has not resulted in any additional income for the Council since its introduction. The Local Property Tax allocation is capped at the General Purpose Grant allocation for 2014 and has not changed since then.

As the Council is still in the process of harmonising the rate multiplier for both the former Borough and County Rating Authorities no additional income will accrue until this process is completed. The full cost to the Council of completing the harmonisation process is €500k. The Valuation Office has just completed a full revaluation of all properties in the County and the final certificates were issued to property owners on September 7<sup>th</sup>. This process has not resulted in any additional income for the Council. A number of new properties have been added to the rates listing which will result in extra income of €250k for 2018.

The national agreements on pay and pensions restoration will result in an increase in payroll costs of €890k in 2018. This cost has not been included in appendix 1 on the assumption that compensation will be provided by the DHPCLG. The additional costs in 2017 are being compensated and the submission for 2018 has already been made to the DHPCLG.

Detailed discussions have yet to take place with Irish Water regarding the water services budget for 2018. KCC will be looking to maintain the same level of overhead recovery as 2017.

Additional funding of €500k for local and regional roads has been identified for 2018. The funding for 2017 includes a capital release of €300k which is not available for 2018. This means that additional income of €300k will be required to maintain the level of expenditure in 2017.

The Members adopted the three capital programme in June of this year. The total estimated expenditure for projects under construction and under consideration is €195m.

This Capital Programme identified a funding shortfall of €14.6m after allowing for a substantial increase in income from Development Contributions over the three year period.

Housing accounts for 63% of estimated spend over the three year period. The two other key strategic Capital Projects are the development of the infrastructure for the Western Environs and the development of the Abbey Quarter. It is critical that these projects progress in 2018.

There are a number of other projects such as the Butler Gallery, Graiguenamanagh Library roof, Ferrybank Community Park, Fairgreen Callan, Watershed and the Information Technology upgrade which are planned for 2018. Loan finance will be required to ensure delivery of these projects and provision needs to be made for the servicing of the loan in 2018 Budget. Every €1m borrowed costs approximately €75k per annum to service.

The estimated balance outstanding on completed Capital Projects at the end of 2017 is €11.5m. Additional funding of €350k will have to be provided for in 2018.

The Workforce Plan which was agreed in 2016 is being implemented on a phased basis. The plan provides for an additional ten staff in 2018 in Housing, Community, Planning and Corporate.

The PPE equipment for the Fire Service is in use since 2010 and needs to be replaced urgently to ensure full compliance with Health & Safety requirements. The cost of replacing 140 units is €175k.

The existing records management system needs significant investment to ensure the proper and efficient management of the Council's records. Some preliminary work has been carried out in 2017 and further resources are needed in 2018.

The Castlecomer Discovery Park have submitted a request for additional support in 2018 as they continue to develop the customer offering at the park.

In the last two years a number of new national grant schemes have been introduced primarily focussed on the development of rural areas. Kilkenny County Council has applied for and has been granted funding on all of these schemes. The scheme conditions require match funding from Kilkenny County Council. It is expected that these schemes will continue in 2018 and additional match funding will be required.

In taking a decision to pass a resolution to vary the basic rate, the members must have regard to the following matters:

- Feedback from the public consultation process.
- Estimation of income and expenditure for the period for which the varied rate is to have effect.
- The financial position of the Local Authority.
- The financial effect of the varied rate.

## **Public Consultation**

The prescribed thirty day public consultation process commenced on July 7<sup>th</sup>. The notice was published in the Kilkenny People newspaper on July 7<sup>th</sup> and was also published on the Council website and on social media. The consultation period was extended to August 28<sup>th</sup>. Five submissions were received by the end of the consultation. Copies of the submissions received are included in Appendices 6 to 10.

## **Estimate of Income and Expenditure**

A schedule setting out the estimated Income and Expenditure for 2017 and 2018 is set out in Appendix 2. The forecast expenditure for 2017 is now €72.8m compared with the adopted budget estimate of €70.2m. The main reason for this increase over budget is the increased roads grant funding amounting to €2.4m.

The preliminary estimate of income and expenditure for 2018 shows a projected spend of €73.7m. The final projections for 2018 will be known once the detailed budget is completed in the coming weeks.

## **The financial position of the Local Authority**

The Financial position of Kilkenny County Council as at 30<sup>th</sup> June 2017 is set out in the attached Appendix 3. The total value of current assets was €20.1m and current liabilities amounted to €21.3m giving a ratio of 0.9.

The Capital reserves available to the Council has reduced by over €22m since the end of 2011.

The total value of loans receivable on mortgage debt was €44.9m compared with a balance payable of €41.3m. The total amount of non mortgage loans outstanding at June 2017 was €13.2m.

## **The Financial Effect of the Varied Rate**

Information on the LPT for Kilkenny is included in Appendix 4. The total number of properties declared to date for Kilkenny is 36,400 with a 96.9% compliance rate for payment. 90% of properties in the county are valued at €200,000 or less. The projected Local Property Tax Income for Kilkenny is €7.449m (assuming no change to the basic rate). 80% of this will be retained locally amounting to €5.96m. The total distribution to Kilkenny from the equalisation fund is €4.71m which includes €1.32m of compensation for the loss of pension levy income. The impact of the maximum variation of +/- 15% in the Council's finances is +/- €1.1m (Every 1% equates to +/-€74k). Appendix 4 also outlines the impact of a variation in the base rate of LPT on properties in the first three valuation bands. The weekly impact of a variation of 15% on the first three valuation bands is as follows:

Valuation Band 1	€ 0k - €100k	26 cents
Valuation Band 2	€100k - €150k	65 cents
Valuation Band 3	€150k - €200k	91 cents

In the event of the members passing a resolution to reduce the LPT basic rate by 15% no additional funding will be provided from the Equalisation Fund and expenditure will have to be reduced accordingly to balance the budget. If the members decide to increase the LPT basic rate, 100% of the resultant additional income collected will be retained by Kilkenny County Council.

### Conclusion

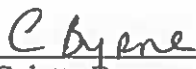
The decision Members take on LPT is critical to the 2018 Budget process. In order to achieve a balanced Budget for 2018 there is a requirement for the members to consider an increase of up to 15% in the LPT basic rate to cover the additional funding requirement already identified.

It is proposed to allocate the additional funding generated to the following expenditure areas


1.	Maintenance of Local & Regional Roads	€500k
2.	Funding for new Capital Projects	€375k
3.	PPE Equipment – Fire Services	€87.5k
4.	Match funding for Grant Schemes (Urban & Village Renewal, REDZ)	€ 50k
5.	Records Management	€ 50k
6.	Provision for Burial Ground Grants	€ 20k
7.	Castlecomer Discovery Park	€ 30k
8.	Road Safety Officer	€ 25k
	<b>Total</b>	<b><u>€1,138k</u></b>

In the absence of any additional funding on the LPT/Equalisation fund expenditure reductions will have to be considered and the timing of the delivery of the Capital Programme will have to reflect the income available.

Signed:

  
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Colette Byrne  
Chief Executive  
Kilkenny County Council

Signed

  
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Martin Prendiville  
Head of Finance  
Kilkenny County Council

18<sup>th</sup> September 2017

- Appendix 1 - Preliminary list of issues for Budget 2018.
- Appendix 2 - Kilkenny County Council -Estimate of Income and Expenditure 2017 and 2018.
- Appendix 3 - Kilkenny County Council – Financial Position – June 2017
- Appendix 4 - Impact of variation in the basic rate of LPT on property owners in .Kilkenny
- Appendix 5 - Circular Fin 05/2017 dated 21<sup>th</sup> July from DHPCLG setting out the provisional Local Property Tax Allocation for 2018 for Kilkenny County Council.
- Appendix 6 - Submission from Helen Clarke.
- Appendix 7 - Submission from Frances Logan.
- Appendix 8 - Submission from Pat Crotty.
- Appendix 9 - Submission from Eileen O’ Connor.
- Appendix 10 - Submission from Ballyragget Development Association.

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Payroll - Pay Cut reversal national wage agreements	?
Water Services - CMC Recovery	?
Roads Funding	(500)
Provision for loan on new capital projects	(375)
Provision for commitments on completed capital projects	(350)
Payroll - Staffing Levels	(300)
PPE Equipment - Fire Services	(175)
Records Archiving	(100)
Castelcomer Discovery Park	(80)
Various Grant Schemes - Match Funding	(50)
Provision re Burial Grounds Grants	(50)
Provision for taking Estates in Charge	(50)
Road Safety Officer	(25)
Twinning	(10)
Irish Translation	(10)
<b>Subtotal</b>	<b>(2,075)</b>
Additional Rates Income -New Property Listings.	250
<b>Net Funding Shortfall</b>	<b>(1,825)</b>

## Estimated Income and Expenditure (2017 & 2018)

APPENDIX 2

	2017 Estimated	
	Outturn	2018 Budget
	€m	€m
<b>INCOME</b>		
Commercial Rates	19.4	19.6
Local Property Tax	5.9	5.9
Grants and Subsidies	26.2	27.1
Other Income	21.3	21.1
<b>Total Income</b>	<b>72.8</b>	<b>73.7</b>
	€m	€m
<b>EXPENDITURE</b>		
Payroll Expenses	30.2	31.1
Loan interest and principal repaid	4.2	4.4
Social benefits (transfer to households)	7.8	7.8
Capital Grants paid.	2.2	2.2
Other Expenditure	28.4	28.2
<b>Total Expenditure</b>	<b>72.8</b>	<b>73.7</b>

**Kilkenny County Council**  
**Financial Position as at June 2017**

**APPENDIX 3**

**Assets**

	€m
Current Assets (including cash and investments)	20.1
General revenue reserve (if surplus)	0.0
Loans Receivable	44.9

**Liabilities**

Current Liabilities (including overdraft)	21.3
General Reserve (if Deficit)	0.0
Loans Payable	
Voluntary housing / mortgage loans	41.3
Non mortgage loans	13.2

**Indicators**

Ratio of loans to payable to revenue income	0.7
Ratio of current assets to current liabilities	0.9



Kilkenny County Council							Appendix 4	
Local Property Tax								
Analysis of properties in each LPT Valuation Band.								
	A		B	C	D	E	F	G
	No of Properties	% Properties	Cumulative %	Current LPT €	Weekly Impact of change +/- 15% €-Cents	Weekly Impact of change +/- 10% €-Cents	Weekly Impact of change +/- 5% €-Cents	
LPT Valuation Band								
0-100,000	11,175	31%	31%	90	26	17	9	
100,001-150,000	12,558	35%	65%	225	65	43	22	
150,000-200,000	8,845	24%	90%	315	91	61	30	
>200,000	3,822	11%	100%					
<b>Total</b>	<b>36,400</b>	<b>100%</b>						
Source: Revenue Commissioners and DHPCLG								
<hr/>								
Kilkenny County Council								
<b>2018 LPT Allocation (pending any decision to vary the basic rate).</b>								
LPT - 100%				€m.				
LPT - 20% to the Equalisation Fund				7.45				
				1.49				
General Purpose Grant Allocation 2014.				9.36				
LPT retained locally (80%).				5.96				
2017 Shortfall (LPT retained locally - 2014 GPG Allocation).				-				
Distribution of Equalisation Fund				3.40				
+ Pension Levy Compensation				1.32				
<b>Total Distribution from the Equalisation Fund</b>				<b>4.71</b>				
<b>Total LPT funding to be provided in 2018.</b>				<b>10.67</b>				
Value of Potential Increase or Decrease in 2018 LPT allocation if maximum variation of 15% implemented.				1.12				
Source : Circular Fin 05/2017 - DHPCLG								



An Roinn Tithíochta, Pleanála,  
Pobail agus Rialtais Áitiúil  
Department of Housing, Planning,  
Community and Local Government



21 July 2017

**Circular Fin 05/2017**

Chief Executive

cc. Head of Finance

**Provisional Local Property Tax Allocations 2018 – Kilkenny County Council**

A Chara,

I am directed by the Minister for Housing, Planning, Community and Local Government to inform you that the provisional Local Property Tax (LPT) allocations from the Local Government Fund for 2018 have been agreed and your authority's allocation is set out below and in Appendix A to this document. LPT Allocations have been calculated using the Revenue Commissioners' data on net declared liabilities of €459m post-variation in 2017 (as set out in Appendix B to this document). On a pre-variation basis, the full 2017 net declared liability amounts to €486m and this is the estimate applied to the provisional LPT allocations process for 2018.

**Local Retention of LPT**

A new funding model, based on local retention of LPT, was first introduced in 2015. It aims to benefit local ownership and financial autonomy, achieve improved outcomes and greater engagement between local electors and their local authorities. It is also recognised that local authorities' cost and income bases vary significantly from one another. The ability to raise additional revenue varies considerably among local authorities and some require extra financial support in order to meet the costs of service delivery.

### **2018 Baseline**

Every local authority is entitled to receive a minimum amount of funding under the LPT allocation process, known as the Baseline. 2018 Baselines are unchanged from 2017 and are linked to funding previously received as a General Purposes Grant in 2014. Baselines were adjusted in 2017 to deal with an administrative change to the treatment of the Pension Related Deductions (PRD) in the local government sector.

Kilkenny County Council's Baseline is €10,673,913.

### **Equalisation**

The local retention mechanism will continue in 2018. 80% of all LPT receipts will be retained within the local authority area where the Tax is raised. The remaining 20% of the Tax collected nationally will be re-distributed on an equalised basis to local authorities, within the context of the annual allocations of LPT, to ensure that all authorities receive, at a minimum, an amount equivalent to their Baseline. This 20% for equalisation will be based on the total expected level of LPT in each local authority area and will not be adjusted if the basic rate of LPT is varied. Based on its shortfall position when expected 2018 LPT receipts are compared to the 2018 Baseline, Kilkenny County Council will be in receipt of equalisation funding in 2018.

### **Self-Funding**

Some local authorities will receive greater levels of funding in 2018 from the Local Government Fund as a result of local retention of LPT compared to their Baseline. Local authorities will have the surplus allocated in two ways:

- Part of the surplus up to the equivalent of 20% of total expected LPT income (or the full amount of the surplus if that is less than 20%) can be used as additional income by local authorities for the authority's own use as part of their normal budgetary process; and
- The remainder of the surplus, if any, will then be available to the local authority to fund services in the housing and/or roads areas thereby replacing Central Government funding for some of these services. Authorities are expected to continue providing such services regardless of the changed approach to funding.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process.

Based on its shortfall position when expected 2018 LPT receipts are compared to the 2018 Baseline, Kilkenny County Council will not be required to self-fund services in the Housing and/or Roads areas.

### **Provisional LPT allocation to Kilkenny County Council in 2018**

The LPT allocation for Kilkenny County Council for 2018 (pending any decision to locally vary the basic rate) is €10,673,913. As a local authority where 80% of the expected 2018 LPT yield is less than the Baseline, this allocation includes €4,714,765 equalisation funding in order to ensure the allocation is at least matched to the Baseline.

Please refer to the table in **Appendix A**, which sets out the basis for the allocation.

### **Variation**

Every local authority has the power, from 1 July 2014, to vary the basic rate of LPT by up to 15%. It should be noted that if Kilkenny County Council decides to vary the LPT basic rate upwards (by up to 15%) in 2018, it will retain 100% of the resultant additional income collected in the local authority area. Similarly, if Kilkenny County Council decides to vary the LPT basic rate downwards (by up to 15%) in 2018, the resultant loss in LPT income will be reflected in reduced LPT funding to the authority. No additional equalisation funding will be provided.

Local authorities are further reminded of their statutory obligations as set out in the Local Property Tax (Local Adjustment Factor) Regulations 2014 (S.I. Nos. 296 & 439/2014) which take account of relevant provisions in the Finance (Local Property Tax) Acts. Previous guidance circular Fin 08/2014 also refers.

### **2017 LPT Statistics and Property Valuation Bands**

2017 LPT Preliminary Statistics and Property Valuation Bands were provided to this Department by the Revenue Commissioners as at June 2017. This information is being provided for statistical purposes only to assist in the consideration of the local adjustment factor for 2018 LPT.

LPT statistics set out in **Appendix B** to this document outline the following:

- 2017 LPT Exempt (additional to declared liabilities)
- 2017 LPT Amounts Declared
- 2017 LPT Amounts Deferred
- 2017 Net LPT Position

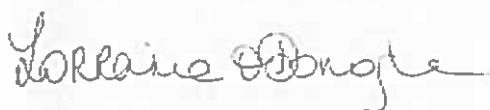
**The projected amounts for 2017 LPT reflect any local decision to lower/increase the basic rate by the local adjustment factor in 2017, i.e. data provided is post-variation.**

This is of course subject to normal fluctuations that may be caused by transfers in property ownership and the on-going compliance campaign in operation by the Revenue Commissioners.

In accordance with section 152 of the Finance (Local Property Tax) Act 2012, the Department also requested information in relation to property valuation bands for each local authority area from the Revenue Commissioners as set out in **Appendix C** to this document.

Local Authorities will be advised of any further information once it becomes available.

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Lorraine O'Donoghue

Principal

Local Government Finance

**Appendix B – 2017 LPT Preliminary Statistics, post application of the 2017 Local Adjustment Factor (as of June 2017) Revenue Commissioners**

Local Authority	LPT 2017 Exempt	LPT 2017 Declared	LPT 2017 Deferred	Net LPT 2017 Post Variation
Carlow County Council	€119,245	€4,083,164	€112,978	€3,970,186
Cavan County Council	€139,670	€4,556,160	€131,670	€4,424,490
Clare County Council	€220,275	€10,300,577	€221,153	€10,079,424
Cork City Council	€341,056	€11,303,807	€243,225	€11,060,582
Cork County Council	€1,120,386	€41,618,610	€776,104	€40,842,506
Donegal County Council	€243,557	€11,285,742	€371,025	€10,914,717
Dublin City Council	€2,189,560	€69,269,492	€1,448,351	€67,821,141
Dún Laoghaire-Rathdown CC	€1,281,941	€44,798,840	€747,976	€44,050,864
Fingal County Council	€849,269	€33,193,024	€705,349	€32,487,675
Galway City Council	€163,635	€8,291,793	€130,613	€8,161,180
Galway County Council	€403,347	€16,374,528	€348,204	€16,026,324
Kerry County Council	€362,630	€14,364,106	€282,173	€14,081,933
Kildare County Council	€529,462	€22,115,352	€496,125	€21,619,227
Kilkenny County Council	€219,730	€7,610,845	€161,910	€7,448,935
Laois County Council	€123,670	€5,067,205	€138,983	€4,928,222
Leitrim County Council	€83,115	€2,177,163	€48,713	€2,128,450
Limerick City and County Council	€466,607	€17,658,270	€403,698	€17,254,572
Longford County Council	€80,787	€2,108,904	€60,497	€2,048,407
Louth County Council	€234,310	€9,821,907	€308,768	€9,513,139
Mayo County Council	€230,760	€10,620,592	€216,135	€10,404,457
Meath County Council	€394,295	€17,984,767	€495,000	€17,489,767
Monaghan County Council	€93,853	€3,915,502	€109,238	€3,806,264
Offaly County Council	€334,035	€5,070,735	€152,775	€4,917,960
Roscommon County Council	€112,230	€4,078,275	€91,395	€3,986,880
Sligo County Council	€126,585	€5,346,974	€102,240	€5,244,734
South Dublin County Council	€187,535	€27,481,104	€698,164	€26,782,940
Tipperary County Council	€604,721	€12,116,326	€287,222	€11,829,104
Waterford City and County Council	€273,586	€9,540,194	€238,388	€9,301,806
Westmeath County Council	€157,674	€6,542,435	€151,470	€6,390,965
Wexford County Council	€318,496	€13,173,012	€378,579	€12,794,433
Wicklow County Council	€447,433	€17,538,980	€417,043	€17,121,937
<b>Totals</b>	<b>€12,453,455</b>	<b>€469,408,377</b>	<b>€10,475,156</b>	<b>€458,933,221</b>

Note 1: This analysis is preliminary; there is a small element of estimation in regard to the distribution of amounts by Local Authority.

Note 2: The LPT Declared amount includes declared amounts from returns filed to date, deferred amounts and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source. This is based on the information available to Revenue provided from the tax returns of property owners. Where this information is incomplete, it may not reflect the final position achieved in 2017.

Note 3: The figures include LPT amounts for properties owned by Local Authorities and Approved Housing Bodies.

Note 4: The exemption amounts set out above are based on claims made and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as where an exemption was claimed, the property owner was not always required to value their property.

## Appendix A

### Kilkenny County Council - 2018 LPT Allocation (Pending any decision to vary the basic rate)

	€
LPT 100%	<u>7,448,935</u>
LPT 20% towards Equalisation funding	<u>1,489,787</u>
2018 Baseline	10,673,913
LPT Retained Locally (80%)	<u>5,959,148</u>
2018 Shortfall (LPT Retained Locally – 2018 Baseline)	-4,714,765
Distribution of Equalisation funding	4,714,765
<b>Total LPT Funding to be provided in 2018</b>	<b><u>10,673,913</u></b>
Value of potential increase or decrease in 2018 LPT Allocation <u>for every 1%</u> of variation implemented	+/- 74,489

### Appendix C – LPT Valuation Bands (as of June 2017) Revenue Commissioners

LPT 2017 Valuation Bands	0-100,000	100,001-150,000	150,001-200,000	200,001-250,000	250,001-300,000	Over 300,000
Carlow County Council	38.7%	36.7%	18.6%	3.7%	1.2%	1.2%
Cavan County Council	51.8%	38.2%	7.4%	1.7%	0.5%	0.5%
Clare County Council	37.3%	35.2%	18.8%	5.4%	1.9%	1.5%
Cork City Council	27.2%	29.4%	21.7%	12.5%	3.9%	5.1%
Cork County Council	22.8%	26.2%	29.3%	12.5%	4.6%	4.6%
Donegal County Council	50.6%	38.5%	7.5%	2.1%	0.7%	0.6%
Dublin City Council	11.6%	20.4%	20.7%	17.9%	9.7%	19.8%
Dún Laoghaire-Rathdown CC	1.3%	3.3%	11.0%	13.1%	12.1%	59.1%
Fingal County Council	7.0%	18.6%	23.9%	17.6%	11.4%	21.6%
Galway City Council	19.4%	30.2%	27.4%	11.8%	4.7%	6.5%
Galway County Council	34.9%	32.3%	22.8%	5.6%	2.1%	2.3%
Kerry County Council	31.6%	32.4%	26.5%	5.7%	2.0%	1.7%
Kildare County Council	16.0%	22.1%	30.0%	18.3%	6.7%	6.8%
Kilkenny County Council	30.7%	34.5%	24.3%	6.0%	2.0%	2.5%
Laois County Council	41.8%	41.3%	11.7%	3.0%	1.0%	1.0%
Leitrim County Council	60.6%	33.7%	4.2%	1.0%	0.2%	0.3%
Limerick City & County Council	34.0%	31.7%	22.5%	6.8%	2.7%	2.3%
Longford County Council	59.8%	33.8%	4.8%	1.0%	0.3%	0.2%
Louth County Council	34.7%	29.4%	24.0%	7.2%	2.5%	2.2%
Mayo County Council	42.6%	38.8%	14.0%	2.6%	1.0%	1.0%
Meath County Council	17.9%	28.0%	28.4%	14.3%	5.8%	5.5%
Monaghan County Council	41.4%	42.0%	12.8%	2.4%	0.8%	0.6%
Offaly County Council	40.9%	35.8%	18.2%	3.1%	1.0%	1.1%
Roscommon County Council	56.6%	34.7%	6.3%	1.4%	0.4%	0.6%
Sligo County Council	43.9%	31.8%	16.5%	4.6%	1.5%	1.6%
South Dublin County Council	7.3%	17.7%	26.3%	19.1%	10.3%	19.3%
Tipperary County Council	38.2%	34.7%	19.7%	4.6%	1.6%	1.2%
Waterford City & County Council	37.8%	30.1%	21.3%	5.9%	2.5%	2.4%
Westmeath County Council	38.9%	36.8%	17.7%	4.0%	1.4%	1.3%
Wexford County Council	34.3%	34.9%	23.3%	4.4%	1.6%	1.5%
Wicklow County Council	12.4%	17.9%	26.6%	18.4%	9.7%	15.0%

Note 1: The data provided represents valuation bands based on property values as at the 1 May 2013 valuation date.

Note 2: Any differences in the percentages are due to rounding.

Note 3: The figures are based on preliminary analysis of returns filed and other Local Property Tax related information; of necessity, a certain amount of estimation has been required.



Oifig an Príomh-Reidhmeannaigh  
Office of the Chief Executive

17 AUG 2017

Comhairle Chontae Chill Chainn  
Kilkenny County Council

*Appendix 6*

Ashbrooke,  
Tullamaine,  
Callan,  
Co. Kilkenny.

[Aghadoe20@gmail.com](mailto:Aghadoe20@gmail.com)

087 3181492

18/08/2017

Dear Collette,

In my opinion, I feel the property tax is a burden on lots of families especially young emerging families, the elderly community and on all householders. The potential effects of raising this tax may cause hardship and the ongoing worry is it going to continue to rise on a yearly basis. I have spoken to numerous people and they were not aware of this and are worried that if a 15% increase were to happen there would be huge difficulties in paying this and it would also create a feeling of angst against the elected members of the local council.

I am aware the revenue funds the provision of services by Kilkenny local Authority. I am aware of the services currently provided which include public parks, libraries, open spaces and leisure amenities, planning and development, fire and emergency services, maintenance and street cleaning and lighting. All of these were managed prior to the baptism of the local property tax and instead of suggesting a possible +/-15%, I feel the basic rate must not be adjusted.

I feel each citizen of Kilkenny needs to be informed in writing of this formal resolution and that figures need to be publicly furnished as to how the property tax is wholly spent, is there a deficit in the local authorities coffers or is there an abundance at the end of each tax year.

Yours sincerely,

*Helen Clarke*

27 Woodlands,  
Naas,  
Co.Kildare

Head of Finance,  
Kilkenny County Council,  
County Hall,  
John St,  
Kilkenny

Re: Property No: 216777 Murray's Bar, Main St.,Graignamanagh, Co.Kilkenny.

Dear Head of Finance,

I am the owner of Property No.216777.

I note that the local adjustment of the LPT may be set within the range +/- 15% of the basic rate.

An increase in the LPT would be detrimental to the business. Since I inherited the pub in 2003 it has been making a loss. The pub is also effected by floods, being situated on the River Barrow.

Hopefully you will see a case for a reduction of the LPT in the case of the above property.

Kind regards,

*F. Logan*  
Frances Logan



**Consultation:**

Notice of Consideration of Setting  
a Local Adjustment Factor

**Author:** Pat Crotty**Date Received:**

18.08.2017 - 12:44pm

**Status:** Submitted**Submission:**

Value for money

**Date Submitted:**

21.08.2017 - 1:47pm

**Unique Reference Number:**

CVQ-1993

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**!Observations:****Theme:** Local Authority Service**Title:** Value for money.

Property tax has been in existence for several years. During that time some Councils have reduced it, some have remained at the 'basic' rate and I am unaware of any Council having raised the local adjustment factor. As a citizen I am unaware of any correspondence from the Council to citizens to state how this tax has been used. I would hope this would be done to enlighten us as to the benefits accruing from this tax. Then any proposal to vary the rate should be accompanied by specific proposals for the future use of the fund and these proposals should attract wide public agreement and support.

The caveat here is that most people are still struggling to meet the other costs of their property, specifically their mortgage, and the local authority should not be making matters more difficult. You should, where possible, be making matters easier. Also, in another year, property tax is going to be reviewed and rising house values, which do not reflect peoples capacity to pay, will result in increased amounts of tax being collected. This alone is the best reason the Local Authority members should be reducing the local adjustment factor.

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**Number of Documents Attached:** 0**Boundaries Captured on Map:** No



**Consultation:**

Notice of Consideration of Setting  
a Local Adjustment Factor

**Author:** Eileen O'Connor

**Date Created:**

12.08.2017 - 12:08pm

**Status:** Submitted

**Submission:**

Property Tax

**Date Submitted:**

12.08.2017 - 12:14pm

**Unique Reference Number:**

CVQ-1989

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**!Observations:**

**Theme:** Local Authority Service

**Title:**

(Local Property Tax) Act 2012: Kilkenny Co. Co. adjustment factor within the range of +/- 15% of the basic rate, or, may decide not to adjust the basic rate.

Dear Sir/Madam

This could be a valuable tool in our area to keep Ferrybank in Kilkenny if there could be a guarantee of decreasing the property tax. If an increase in the basic rate had to be applied then be prepared for an increase in the number of people in the Ferrybank Area considering becoming part of Waterford.

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**Number of Documents Attached:** 0

**Boundaries Captured on Map:** No

Ballyragget Development Association

Re: Notice of Consideration of Setting a Local Adjustment Factor

A Chara,

As an active voluntary community group we respectfully ask the elected members not to raise the basic rate at their September meeting.

The heart of the community lies in its people, the ability to live and work in the community whether rural or urban, is crucial to the survival of our villages, towns and city. There are numerous financial demands daily, on household, business and farming sectors, eg families striving to keep the roof over their heads, businesses struggling to trade etc. It is not the appropriate time to place further financial burden on people by increasing the basic rate

We acknowledge and appreciate the enormous contribution of the Elected Members, Local Area Staff, Chief Executive, Directors of Services and Staff to community life in our great city and county, your support, as always is much appreciated .

We trust you will give consideration to this submission

Thank You,

Mise le meas,

Brigid Murphy, Secretary, Ballyragget Development Association

*Brigid Murphy*

3/8/17

