

**MINUTES OF PROCEEDINGS OF BUDGET MEETING OF
TIPPERARY COUNTY COUNCIL HELD
REMOTELY VIA ZOOM
AT 10.00 AM on 25TH November, 2022**

Present

Cllr. R. Kennedy, Cathaoirleach.

In Chamber: Cllrs: Ambrose, S; Anglim, M; Black, T; Bonfield, F; Bourke, K; Burgess, D; Bugler, P; Carroll, J; Coonan, N.; Crosse, J; Darcy, G; Dennehy, N.P; Dunne, D; English, P; FitzGerald, J; Fitzgerald, Mark; FitzGerald, MI; Goldsboro, I; Hanafin, S; Hourigan, Mary Hanna; Kennedy, R; Lee, S; Lowry, M; McGrath H; Molloy, R; Moloney, A; Moran, E; Morris, S; Murphy, Marie; Murphy, MI; O'Meara, K; Ryan, J; Smith, MI.

Remote: Hannigan, J; McGrath, J.R.; McGrath, M; Morris, S; O'Meara, MI; Ryan, Ann Marie; Ryan, S;

Also Present

Mr. Joe MacGrath, Chief Executive, Mr. L. McCarthy, Head of Finance, Ms Sinead Carr, DOS, Mr. Marcus O'Connor, DOS, Mr. Karl Cashen, DOS, Mr. E. Lonergan, DOS, Mr. G. Walsh, A/DOS, Mr. P Brennan, Financial Management Accountant, Mr. Denis Holland, Senior Engineer, Mr. Jonathan Cooney, Senior Engineer.

Welcome & Introduction

Cathaoirleach Cllr. R. Kennedy 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 R. Kennedy, Cathaoirleach, thanked members for their contributions at the Workshops held in person on the 1st December, 2022 and remotely on 22nd November, 2022.

The Cathaoirleach urged members to vote to adopt the Draft Budget that had been circulated to them and highlighted the range of supports contained in same. He then called on the Chief Executive to address the members.

Chief Executives Introduction to the Budget.

Mr. Joe MacGrath, Chief Executive referred to the draft Annual Budget 2023 presented to the Council for the financial year ending 31st December, 2023 which contained the

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

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

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

- determine the proportion of rates refunds applicable on vacant commercial premises.

Mr. MacGrath confirmed that the draft Annual Budget had been prepared in the prescribed format and in compliance with the provisions of the Local Government legislation. The Budget was constructed on the principle of a “*balanced budget*” based on the overall level of resources available to the Council and set out the expenditure necessary to carry out the functions of the Council and the income estimated to accrue to the Council.

The Statutory Annual Budget meeting of Tipperary County Council was being convened within the prescribed period set out in Circular Fin 09/2021 of the 11th August, 2022.

The strategy and processes leading up to the preparation and presentation of this draft budget were outlined in the introduction in the budget book.

The Budget had been prepared against a background of a number of challenges including:

- the acceleration of the gap between our cost base and the income necessary to bridge this gap which was required to maintain services at current levels and to fund our capital programme
- cost acceleration arising from persistent inflationary pressures including escalation of energy costs. Every service provided by the Council was impacted by this increase, some more so than others. However, the Council had received a provisional allocation of €2,339,430 in recognition of the current funding pressures facing the local government sector to assist, in particular, with rising energy costs;
- general economic uncertainty arising from the war in Eastern Europe and other factors and;
- the Council`s capacity to support growing demands for services.

There were, however, very significant opportunities underwritten by this draft budget. Tipperary County Council was pursuing an ambitious capital programme. Section 135 of the Local Government Act, 2001 (as amended) required the Chief Executive to submit a report to the Council indicating the programme of capital projects proposed by the local authority for the forthcoming and following two local financial years having regard to the availability of resources. This report, commonly referred to as the 3-year Capital Programme, was attached as an appendix to the budget book for members consideration and noting.

In addition to the programme of capital projects aimed at securing investment across the county and the ongoing need to address demands for services, the Council had been very successful in maximising investment into the county from a range of national programmes including Project Ireland 2040 (URDF and RRDF), the Outdoor Recreation Scheme, Town and Village Renewal and others. These funding sources with particular reference to Project Ireland 2040 were providing a *once in a generation* opportunity to transform our town centres and villages and contribute to a meaningful and sustained enhancement in the quality of life of our communities.

To date, we had secured grant funding for URDF and RRDF projects of almost €69.5 million with the requirement that Tipperary County Council provides €18.7 million in match funding bringing the total investment to over €88 million. Recently, the Council secured grant funding of over €31 million for transformational town centre projects in Carrick on Suir, Cahir and Roscrea which would require a further tranche of match funding of over €7.5 million. Three projects were submitted and successful. Projects recently completed or near completion include the new civic plaza at Kickham Barracks in Clonmel, the Clonmel Regional Sports Hub, Liberty Square in Thurles, Tipperary Town Market Square and Fethard Town Park. A number of projects were commencing including the Sustainable Centre of Excellence in Nenagh, the River Ara walkway in Tipperary town, the second phase of Liberty Square in Thurles and the Templemore Town Hall Cultural and Enterprise Centre. In addition to these, there were further projects in the pipeline for which applications would be made in 2023 and 2024 including the Clonmel 2030 Regeneration Projects, Tipperary Town Projects and the Cultural Quarter in Nenagh.

The benefits of these investments were visible across the county and were making a real difference to quality of living and how urban and villages areas were being viewed as places to live. All of these projects require match funding from the Council's own financial resources. Essentially, every €1 of match funding provided by this Council could secure a Government grant of over €3 to be invested in our town and village centres, rural amenities, provision of new libraries, digital hubs and other much needed facilities. It was proposed to provide the match funding by raising loans which were normally repayable over a 20 to 25-year period. In order to raise these loans, it was necessary to have a ringfenced income stream in our revenue budget. The amount required was estimated at €4 million. This amount had to be available and ringfenced in our budget every year to repay loans over the 20 to 25-year repayment period. The draft budget also embraced the need to fulfil our obligations in relation to Climate Action at a local level and further detail is outlined in the budget book.

On the expenditure side of the draft budget, overall revenue expenditure for 2023 of almost €205.7 million was projected representing an increase of some 5.8% on the amount adopted in the 2022 budget. The objective of this draft Budget was to seek to maintain expenditure headings across all programmes as close as possible to current expenditure levels. Provision must also be made to support our capital development programme with particular reference to the match funding requirements. In previous budget reports it had been highlighted that insurance costs had begun to stabilise after a number of years of successive price increases. While concerned at the large number of public liability claims being made in the county, the Chief Executive was pleased to advise that decreases in insurance premia witnessed this year would continue in 2023 with a further reduction of 4.8%.

On the income side of the budget, the Council's main income sources were characterised by stagnation and lack of buoyancy with the exception of additional funds raised from Local Property tax. For example, aside from the convergence of Annual Rates on Valuation (ARV) required by the

merger process, the ARV has remained largely unchanged since 2008 and 2009. In real terms, the income from commercial rates had been reducing. The ARV in Tipperary is one of the lowest in the country. Page 10 of the Introduction to the Budget set out the ARV`s for each local authority. By way of example, it looks at 3 similar sized windfarms each located in Tipperary, Waterford and Limerick, a windfarm in Tipperary with a rates bill of €700,000 would pay c. €1 million in Waterford and c. €970,000 in Limerick. Similarly, a large Utility in Tipperary with a rates bill of €1.2m would pay c. €1.7m in Waterford and c. €1.6m in Limerick. In addition to our ARV being the third lowest in the country, 64% of commercial ratepayers in the county benefitted from a rate reduction under the National Revaluation Programme in 2019. 4% saw no change in their valuation while and 32% increased.

Of particular interest within these overall figures, however, is the sizeable numbers of smaller ratepayers who benefitted from a rates reduction. Over 3,000 rateable properties in the less than €5,000 rates category and a further 250 rateable properties in the €5,000 to €10,000 category benefitted from reductions of 34% and 36% respectively. Taking all of these factors into account, a substantial number of commercial properties in the county were now liable for a lesser amount in rates than in the pre-merger period.

The Council needed to generate or re-purpose income to support additional investment across the county and to raise the necessary match funding to finance our capital development projects of scale across the county. A number of options were presented to Councillors at workshops in April, May and in July and more recently at budget workshops held in November. However, bearing in mind that the options chosen must generate an additional €4m every year over the 20 to 25 years of loan repayments, the viable options include assigning development levies as match funding and income from commercial rates. The draft presented to today builds on the €1 million provided for in the 2022 budget by assigning an additional €1m from development levies with the balance of approx. €2 million being raised by an increase in the ARV noting that every 1% increase will yield an income of approximately €290,000.

It was proposed that the Annual Rate on Valuation (ARV) in Tipperary would be set at 0.2053 (i.e. an increase of c. 7% on the 2022 ARV). This level of increase was necessary to underwrite the largest investment ever in our town centres, villages and rural amenities. In setting the ARV at this level, it was accepted that measures must be introduced to cushion the impact on smaller ratepayers. The Council was very much aware of the difficulties being experienced by some businesses, particularly smaller ratepayers at this time. It was absolutely accepted that these ratepayers must be supported. This would be achieved by extending the early payments scheme through the following measures:

- The upper limit at which a ratepayer will qualify for inclusion in the scheme will increase from €12,000 to €12,500.
- The percent reduction applied will increase from 5% to 6% with the maximum reduction increasing from €500 to €600.

- The scheme will remain open to customers with arrears in their accounts subject to compliance with certain requirements – customers in this category will need to agree a payment plan and will then be eligible to participate in the scheme.

These measures would ensure that smaller ratepayers which account for some 90% of our overall accounts would not pay an additional 7% in their commercial rates next year.

One of the decisions the Council was required to make at the Budget meeting was to determine the proportion of rates refunds applicable on vacant commercial premises. In recent years, the Council had started to move away from giving a 100% refund of rates to all classes of property and this draft Budget builds on that approach.

Given the very significant investment already commenced in our town centres and future investments proposed, we must make real progress in addressing dereliction in our town centres and villages with particular reference to vacant properties. The draft Budget adopts a *Town Centre First* approach and builds on a range of incentives and supports already introduced including, for example, the Croi Conaithe Fund, Repair and Lease and Buy and Renew Scheme.

The proposal for 2023 is that smaller properties with a rates bill of less than €5,000 would continue to benefit from a 100% rebate. Properties within the €5,000 to €10,000 range would move to a rates rebate of 80% from current level of 85%, while properties which are liable to rates of greater than €10,000 would move from a rates rebate of 70% in 2022 to 60% in 2023.

The Local Property Tax (LPT) allocation model for 2023 would change from previous years and these changes were advised to the Council at the September meeting. Figures released by the Revenue Commissioners now confirm that LPT has remained static for the vast majority of householders in Tipperary. However, almost 30% of households in the county are now paying less LPT with overall income down by some €1.73m. By Circular Fin 08/2022 dated the 28th July, 2022, the Department of Housing, Local Government and Heritage advised that the provisional Local Property Tax (LPT) allocation to Tipperary County Council for 2023 known as *the baseline* would be €25,951,602. As Tipperary County Council informed the Minister of the passing of a resolution to vary the basic rate of LPT by plus 10% for 2023, the Department notified the Council by Circular Fin 10/2022 of the 19th October 2022 that the allocation for 2023 was being increased to €26,986,309, an increase of €1,034,707 from the pre-variation allocation.

It was agreed at the September meeting that for 2023, 58% of this additional income would be added to the General Municipal Allocation (GMA) to be allocated to local services based on priorities and projects identified by Elected Members at District level. This money was being put into local projects and is supporting local communities, Town and Village Renewal Projects, Outdoor Recreational Facilities and Clár projects. The remaining 42% would be allocated in 2023 to Leisure Centres and Arts

Centres as additional supports to enable a top up of subventions to assist with escalating energy costs.

In conclusion, Mr. MacGrath expressed his thanks to all staff and, in particular, to Mr. Liam McCarthy, Head of Finance and the staff in the Finance Department for their work in preparing the draft Budget. He also thanked the Cathaoirleach, Councillor Roger Kennedy and the Members of the Corporate Policy Group for their input in the preparation of this draft Budget.

The Chief Executive recommended consideration and adoption of the draft Annual Budget for the financial year 1st January to 31st December 2023 as presented.

Budget 2022

Mr. Liam McCarthy, Head of Finance began by thanking fellow Directors and Staff for their help and work in compiling the budget. Mr. McCarthy gave a detailed presentation on the Budget 2023 process and outlined the key issues/constraints on income and expenditure that had to be considered in the context of drafting a balanced Budget. Budget 2023 would be challenging due to the impacts and uncertainties for energy price increases and inflation. 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. However, there were opportunities for the progression of the capital programme under the 2040 initiatives and other programmes. Progressing these projects would require matching funding but would leverage substantial funding for projects throughout the whole county. It was highlighted that this type of funding at national level would not be open indefinitely.

He then proceeded to highlight the key provisions provided in the Budget under each Programme Group.

The presentation was given in two parts, part one dealt with Budget Book 2023 and the Early Payment Scheme. It outlined changes to the criteria of the scheme that would mitigate against the impact of a rate increase on a smaller ratepayer. Part 2 of the presentation detailed the match funding requirement and the challenges that needed to be addressed to avail of this funding.

He then proceeded to highlight the key provisions provided in the Budget under each Programme Group.

Housing and Building

Members considered the Housing and Building Division Group.

No amendments were proposed but members raised matters which Ms. Sinead Carr, Director of Services responded to: -

Housing Staff Vacancies

Members were informed that interim solutions were being sought as an interim measure for the filling of key staff vacancies in the Housing Section until such time as permanent appointments were made.

Rent Arrears

It was noted that following a rent review of all tenants in 2022 approximately 800 accounts had to be put on maximum rent due to non-

return of documentation; this is now reduced to 20 accounts. The result of the review was an increase in rent owed to the council due to non-declaration of an increase in household income. In order to assist tenants to manage this additional cost, payment plans had been put in place and as a result, whilst the income to the council had increased, the rent collection rate is down on last year. However, it is expected that we will be back up to our standard collection levels by the end of 2024 as the re-payment of rent owed will have been addressed.

Choice Based Letting

Concern was expressed regarding the use of the Choice Based Letting Scheme and some of the challenges it could pose to those who suffered from an intellectual disability or who did not actively engage. Members were informed that 77 units had been set up to date and offers of tenancy would be made in accordance with the Tenancy Allocation Policy by which all tenancy allocations would be determined.

Public Representation Nomination – Housing Applicants

Cllr Ml. FitzGerald expressed his dissatisfaction with the process of one Councillor being nominated by a housing applicant and in his opinion this undermined the ability of an elected representative to assist his constituents. Ms. Carr, Director of Services, said she had not received any negative feedback to date on this, that it appeared to be working well and was available to discuss members concerns with them.

Income Threshold Social Housing.

A decision on the review of the income threshold for social housing applicants in Tipperary was expected shortly. A decision to increase the maximum income limit would have a significant impact on the housing list and on staff workload.

HAP

Cllr S. Hanafin referred to flaws in the system and in particular that if a tenant was in default of payment of their rent, the landlord did not get paid by Limerick. It was noted that contracts for HAP tenancies were between the landlord and the tenant.

It was also noted that HAP tenants were not social housing applicants of the Local Authority and therefore the Council's Tenant Liaison Officers were not obliged to deal with issues arising in these tenancies, this was a matter for the Landlord.

Homeless

In reply to an enquiry regarding increased homeless administration costs, members were informed that due to the large volume of Notice to Quits issued to tenants of private landlords this year, additional emergency accommodation had to be sourced.

Tipperary County Council currently had 18 Housing First units in the County with another 3 planned and 7 Own Front Door Units also with another 3 due.

The ability of homeless persons to make contact with Council staff was not an issue and staff engaged with them in person or through phone calls.

Planned Maintenance Programme – Local Authority Dwellings.

A planned maintenance programme for Local Authority Dwellings was being considered by the Department and it was expected that this would be introduced in 2023.

Housing Loan Applicants.

Council staff engaged with applicants who were refused a local authority housing loan to assist them where possible to make a successful application.

Housing Loan Arrears

Members were informed that there were currently 81 housing loan recipients in arrears totalling €137,000. The council were actively working with these families to resolve these arrears.

House Purchase – second-hand houses.

It was confirmed that Council could only purchase second-hand homes to house people with disabilities or in Notice to Quit cases.

Disabled Persons Grants

Outstanding applications for Disabled Persons Grants had been assessed and processed. There were no outstanding backlogs.

Ukrainian Refugees.

It was noted that there were 2 Ukrainian Refugee Rest Centres established in Tipperary and the Thurles Lions Club and Clonmel Soccer Club were thanked for their assistance at these centres. The Council were operating under the Irish Red Cross Pledge system and there were 182 persons accommodated in 65 properties throughout the County. A further 119 properties were being accessed, however, rural transport issues had to be addressed together with various critical supports including Schools and G.P's. and integration issues. Communities had been welcoming and supportive to the refugees

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 responded to: -

Extended Free Christmas Parking

In response to a request by Cllr J. Ryan for extended free parking at Christmas Time in towns, members were informed that parking charges were used to maximise turnover of spaces and particularly at Christmas this was important to business therefore it was not recommended noting that different arrangements existed across the 5 districts

Road Maintenance

It was confirmed that winter maintenance of rural roads was ongoing with approximately 1,000km of road network being repaired annually.

Progress had been made on the maintenance of Regional Roads under the 3-year works Programme.

Inflation costs were a cause of concern and the need for an increased allocation for roads maintenance had been highlighted at a recent meeting with the Minister. In response to a suggestion by Cllr O'Meara it was noted that an application to raise a state loan for revenue expenditure would not receive department approval.

The grant allocation for Climate Adaptation and Resilience Works was welcomed. The works that could be carried out under this scheme were specific and included raising road levels, road edge protection and drainage.

Public Lighting

The upgrade of street lighting to LED was ongoing with 6,000 replaced to date. As part of the Local Authorities Public Lighting and Energy efficiency project Tipperary would have 12,000 lights upgraded to LED. A contractor had been appointed with works expected to be carried out in Tipperary in 2023 and 2024.

It was noted that public lights in estates that have not been taken in charge would not be upgraded.

Community Involvement Scheme

An allocation of €804,600 would be available for the CIS 2023. The scheme would be open for new applications in late 2023.

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: -

Irish Water Transformation.

Members queried the status of the transfer of local authority staff to Irish Water and were informed that there was no mandatory transfer of staff. Irish Water were holding information sessions with staff and staff would have until the end of 2026 to make the decision if they wanted to transfer to Irish Water or remain in the employment of Tipperary County Council. A Change Manager had been appointed to talk staff through the process and to address queries. Next year the direct management of water services would be carried out by Irish Water and as part of the phased transition, staff of Tipperary County Council would report directly to Irish Water. Staff who don't wish to permanently transfer to IW at the end of 2026 will revert to duties in Tipperary County Council.

Galtee Regional Water Supply Scheme

In response to concerns raised by Cllr M. FitzGerald regarding hard water issues from a borehole at Thomastown Cross to supplement the Galtee Water Supply due to capacity levels in reservoirs, it was noted that hardwater was not harmful to health and there were no plans to treat this water supply at source for water hardness.

Small Towns and Villages Growth Programme

Seven settlements in the county were included in the Small Towns and Villages Growth Programme using various criteria. Funding for 3 schemes

had been approved and the remaining 4 would continue to be progressed by IW. The cost of each scheme and the budget amount available will influence future selection/timing.

Ballina Wastewater Treatment Plant

Tenders for the upgrade of the Ballina Wastewater Treatment Plant were being assessed with construction works due to commence in early 2023.

Clonmel Water Supply

Remedial works for Clonmel Water Supply included the upgrading and expansion of the Monroe Wellfield and construction of pipelines from Monroe to Clonmel and on the Mountain Road, Clonmel. Interim improvement works would be carried out the Glenary Treatment Plant at an estimated capital cost of 2 million euro.

Group Water Schemes

Responsibility for Group Water Schemes would remain with the Local Authority and was managed through the Environment & Climate Action Section.

Development Management

Members considered Development Management Division. No amendments were proposed but members raised the following matters which Mr. Eamonn Lonergan, Director of Services and Anthony FitzGerald, Director of Services responded to: -

Precinct 3 – Ballingarrane Business, Science and Technology Campus.

Cllr Ambrose welcomed the awarding of a contract for the design and to seek planning for a 10,000 square metre Advance Building Solution on IDA owned lands with the Ballingarrane Business, Science and Technology Campus.

Reach Digital Hub, Roscrea.

This project was being led by the North Tipperary Development Company and had received approval under RRDF funding with match funding required of which Tipperary County Council had committed to providing 10% of this match funding. A Board had been established to progress the project, however the project had encountered difficulties, including legal issues. The Board were in liaison with the Department and the project was ready to progress to tender stage once the difficulties had been overcome.

Roscrea Town Centre First TCF.

Grant funding had been awarded for the preparation of a Masterplan for Roscrea Town as a pilot for the delivery of the Town Centre First Policy, which would focus on the town centre area including Main Street.

Templemore Town Hall Cultural and Enterprise Centre

This project had been delayed due to increasing construction/inflation costs and the requirement to value engineer the project. The tenders had been assessed and the Department had been informed of the financial position.

Community & Economic Development

CCTV

It was agreed to revert to individual members regarding specific queries in their areas.

Trading Online Voucher Scheme

The Local Enterprise Office would continue to promote and assist businesses to have an online presence and avail of the Trading Online Voucher Scheme.

Business Energy Support Scheme

It was agreed to upload details of the Business Energy Support Scheme to the Council website.

Broadband Connection Points

It was noted that security of information issues relation to Broadband Connection Points were the responsibility of the group managing that BCP.

Migrant Integration Strategy

Tipperary LCDC will launch the Tipperary Migrant Strategy in 2023. Both Local Development Companies have received funding through the Social Inclusion & Community Activation Programme (S.I.C.A.P) to employ staff working on the ground directly with migrant integration and inclusion in our communities. The Department of Health have also provided a small funding scheme supporting Health and Wellbeing initiatives which will be delivered by the two Local Development Companies and the Tipperary Arts Office. There would also be opportunities to identify priority areas and support community inclusion measures in the upcoming Local Economic & Community Plan. The public consultation on this would commence in Q1 2023.

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. Ger Walsh, Director of Services and Ms Marion O'Neill, S.E.O., responded to: -

Derelict Site Levy

Derelict Sites Levies had issued in February, 2022, however no payments were made to date. The Environment Section continued to work with owners of properties in this complex area.

Burial Grounds

It was noted that burial ground maintenance grants were available through Municipal Authorities for voluntary groups or Tidy Towns Committees who wished to organise clean ups of burial grounds, in particular closed burial grounds.

Requests for the extension of burial grounds would be subject to a needs and analysis survey, availability of funds and the planning process.

Litter Control

Members were informed that there was particular focus in 2022 on litter prosecutions with approximately €21,000 recovered in fines.

Smart Bins

Efficiencies from the roll out of smart bins throughout the County would be assessed at the end of the year

Fire Service

Mr. Dave Carroll, Chief Fire Officer, responded to queries raised: -

Borrisokane Fire Station

Property adjacent to the Fire Station had been acquired and discussions for the further development of the Fire Station were underway with the Department.

Cashel Fire Station

Construction Works had commenced with an estimated completion date of September 2023. It was noted that the existing fire station would revert to the property division of the Council once the new Fire Station was completed.

Retained Fire Fighters.

In response to queries by members, it was confirmed that a national review of the retained Fire Service was being carried out and the Council would honour any recommendation that was issued following this review.

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

Recreation and Amenity, Agriculture, Health & Welfare, Miscellaneous

Clonmel Library

Mr. Damien Dullaghan, County Librarian, confirmed that Clonmel Library refurbishment was progressing through the design stage.

Coroners Services

In response to a query from Cllr J Ryan concerning the Coroner service, Mr Ger Walsh, A/DOS, advised that the Coroner Service is a network of Coroners located throughout the country.

The core function of the Coroner Service is to investigate sudden and unexplained deaths so that a death certificate can be issued. This is an important public service to the living and in particular to the next-of-kin and friends of the deceased. The Coroner Service not only provides closure for those bereaved suddenly but also performs a wider public service by identifying matters of public interest that can have life and death consequences.

The Department of Justice has responsibility for the policy and governing legislation of the State's Coroner Service. However, the payment of fees and expenses associated with the service provided by Coroners is a matter for the relevant Local Authority. The principal legislation is the Coroners Act 1962. There is a Coroner appointed for particular district areas by Local

Authorities with the exception of Dublin, where the Coroner is appointed by the Minister for Justice. Local authorities fund the operation of the Coroner Service in their district. There is no central funding provided to local authorities for the financing of this service and the service must be financed from their own resources.

The Coroners Bill 2007, proposed a major reform with a new national service under the auspices of the Department of Justice and Equality and an end to the involvement of local authorities, however this Bill was never enacted. It was agreed that the position in relation to Dublin District Coroner service would be clarified further for Cllr Ryan.

Members referred to other services operated by the local authority which in their opinion should be transferred to other departments, for example Abbatoirs, Animal Welfare and Agriculture services.

Mr. Joe MacGrath, Chief Executive, noted the members comments about these areas which were under the remit of the local authority due to historic reasons and legislation but highlighted that the transfer of these services would not result in a saving to the budget before the members as the costs incurred were recoupable.

Expenses Local Authority Members & Conferences Abroad

Cllr P. English expressed his opposition to monies allocated to expenses for members to attend conferences and conferences abroad. He proposed an amendment to the budget as presented to reallocate the sum of €178,000 from Code H0904 (Expenses LA Members) and €20,000 from code H0906 (Conferences Abroad) to Code F0302 (Playgrounds).

This proposed amendment was seconded by **Cllr D. Dunne**.

Cllr Marie Murphy proposed that funds would not be transferred from Code H0904 and Code H0906 to Code F0302. This was seconded by Cllr S. Ambrose.

Mr. Joe MacGrath, Chief Executive advised the members that the following was the order that resolutions would be taken.

- A vote would be taken on the motion proposed by Cllr P. English, seconded by Cllr D. Dunne. The amendment proposed by Cllr Marie Murphy, seconded by Cllr S. Ambrose was a direct negative and therefore the vote would be taken on the original motion.
- Resolution on the rate rebate to be applied in accordance with Section 31 of the Local Government Reform Act, 2014
- Resolution on the adoption of the draft budget for 2023 as presented or amended and the Annual Rate of Valuation (ARV) to be levied.

Adjournment

On the proposal of **Cllr M. Hanna Hourigan**, seconded by **Cllr Marie Murphy** it was agreed to adjourn the meeting for a short period.

Resumption.

Transfer of Funds

At the request of the Cathaoirleach, the Meetings Administrator took a roll call on the proposal by Cllr. Pat English, namely "That the sum of €178,000 from Code H0904 (Expenses LA Members) and €20,000 from code H0906 (Conferences Abroad) be reallocated to Code F0302 (Playgrounds)"

A vote was taken 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	Darcy, Ger		√		
12	Dennehy, Niall J.			√	
13	Dunne, David	√			
14	English, Pat	√			
15	Fitzgerald, John		√		
16	Fitzgerald, Mark		√		
17	Fitzgerald, Michael		√		
18	Goldsboro, Imelda		√		
19	Hanafin, Seamus		√		
20	Hannigan, Joe		√		
21	Hourigan, Mary Hanna		√		
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	Michael Smith		√		
40	Roger Kennedy		√		
	TOTALS	5	30	5	

The Meetings Administrator noted the result of the vote as 5 for, 30 against with 5 absentees. He declared the amendment defeated.

**Rate of Refund
– Local
Electoral Areas.**

It was proposed by **Cllr D. Dunne** seconded by **Cllr S. Ambrose** and agreed: -

“That in accordance with Section 14 of the Local Government Act 1946 as amended by Section 31 of the Local Government Reform Act 2014, Tipperary County Council hereby determines that the rate of refund 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 2023:

<u>Local Electoral Area</u>	<u>Amount of Rates Payable (€)</u>	<u>Rebate (%)</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		

**Adoption of
Budget 2023
and the Annual
Rate of
Valuation.
(ARV)**

The Cathaoirleach sought a proposer and seconder for the adoption of the Budget 2023 and the Annual Rate of Valuation as presented or amended.

Cllr S. Ambrose and Cllr Marie Murphy both acknowledged that it was a challenging and difficult time for business but also it was important to ensure that all towns and villages had an opportunity to avail of investment from national programmes. Every possible alternative to an increase in rates had been explored. Cllr Ambrose proposed to only increase commercial rates by 5% and not the 7% as presented to the member’s and also proposed to increase the upper threshold limit of which a ratepayer would qualify for inclusion in the Early Payment Scheme from €12,500 to €26,000. This proposal was seconded by Cllr Marie Murphy.

Mr. Liam McCarthy, Head of Finance, informed the Council of the impact of the proposed amendment noting that the reduction from 7% to 5% in commercial rates would bring the ARV to 0.2015 resulting in a deduction in income of €696,566 and the increase of the threshold in the upper limit of the Early Payment Scheme would amount to €63,000. To balance the budget it would be necessary to reduce the following expenditure codes: -

D0905 Economic Development & Promotion by €695.818
H0303 Refunds and Irrecoverable Rates by €50,750.

Cllr P. English proposed a rejection of Budget 2023. He referred to reductions in local government funding and the need for Local Authorities to receive sustainable financial funding. He also referred to inadequate funding to deal with the housing crisis and his opposition to funds for Councillors Conferences.

This proposal to reject Budget 2023 was seconded by Cllr Michael Murphy, who said that rejecting the budget had been a difficult decision but he could not support an increase of 5% on rates when many businesses were in financial difficulty.

A number of members voiced their opinion on the proposal by Cllr S. Ambrose.

As the proposal by Cllr P. English was deemed a direct negative in accordance with Standing Order No. 27 and was not an amendment to the proposal by Cllr Ambrose, the Meetings Administrator advised that a vote would be taken on the substantive motion as follows which was proposed by **Cllr S. Ambrose**, seconded by **Cllr Marie Murphy**: -

The Draft budget for the financial year ending 31st December 2023 as presented and as set out in Tables A and B as amended by reducing Expenditure codes D0905 by €645,816 and H0303 by €50,750 and also increasing the upper threshold limit at which a ratepayer will qualify for inclusion in the Early Payment Scheme (EPS) from €12,500 to €26,000, be and is hereby adopted, and
*Subject to the Section 10 of the Local Government (Financial Provisions) Act 1978, determine in accordance with the Local Authority Budget as so adopted, the Annual Rate on Valuation (AVR) to be levied at **0.2015**.*

A vote was taken as follows: -

	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	Darcy, Ger	√			
12	Dennehy, Niall J.			√	
13	Dunne, David	√			
14	English, Pat		√		
15	Fitzgerald, John		√		
16	Fitzgerald, Mark	√			

17	Fitzgerald, Michael	√			
18	Goldsboro, Imelda	√			
19	Hanafin, Seamus	√			
20	Hannigan, Joe	√			
21	Hourigan, Mary Hanna		√		
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	Michael Smith	√			
40	Roger Kennedy	√			
	TOTALS	33	4	3	

The Meetings Administrator noted the results of the vote as 33 for, 4 against with 3 absentees and deemed the following Resolution approved.

"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 having regard to the Local Government (Financial & Audit Procedure) Regulations 2014 and the Local Authority Accounting Code of Practice and Accounting Regulations,

- a) The Draft budget for the financial year ending 31st December 2023 as presented and as set out in Tables A and B as amended by reducing Expenditure codes D0905 by €645,816 and H0303 by €50,750 and also increasing the upper threshold limit at which a ratepayer will qualify for inclusion in the Early Payment Scheme (EPS) from €12,500 to €26,000, be and is hereby adopted, and*
- b) Subject to the Section 10 of the Local Government (Financial Provisions) Act 1978, determine in accordance with the Local Authority Budget as so adopted, the Annual Rate on Valuation (AVR) to be levied at **0.2015**.*

Retirements

Members wished Mr. Karl Cashen, Director of Services and Ms. Marion O'Neill, S.E.O., good wishes for their forthcoming retirements.

This concluded the business of the meeting.

Signed/_____

Cathaoirleach

Date/_____

Signed/_____

Meetings Administrator

Date/_____