

**MINUTES OF PROCEEDINGS AT SPECIAL MEETING OF LIMERICK CITY AND COUNTY COUNCIL HELD IN THE COUNCIL CHAMBER, DOORADOYLE, AND ONLINE, ON TUESDAY, 26<sup>TH</sup> AUGUST, 2025, AT 3PM.**

**PRESENT IN THE CHAIR:**

Councillor C. Slattery, Príomh Chomhairleoir.

**MEMBERS PRESENT:**

Mayor John Moran.

Councillors Beasley, Benson, Butler, Carey, Collins (B), Collins (M), Donoghue, Doyle, Foley, Galvin, Gavan, Hartigan (S), Hartigan (T), Hickey-O'Mara, Keary, Kiely, Kilcoyne, Leddin, McSweeney, O'Donoghue, O'Hanlon, O'Sullivan (O), O'Sullivan (T), Pond, Reale, Ruddle, Ryan (E), Ryan (M), Scanlan, Secas, Sheahan, Stokes, Talukder, Teefy, Teskey, Ward.

**OFFICIALS IN ATTENDANCE:**

Director General (Mr. P. Daly), Deputy Director General and Director, Corporate Services, Human Resources and Organisational Development (Mr. J. Delaney), Director, Finance, Economic Development, Digital and ICT Services (Mr. M. White), Director, Housing (Mr. B. Kennedy), A/Director, Regeneration, Sports and Recreation (Mr. D. White), Director, Rural, Community, Culture and Tourism Development (Mr. S. Duclot), Director, Transportation and Mobility (Ms. P. Liddy), Director, Environment, Climate Action and Shared Services (Mr. K. Lehane), Director, Planning and Place-Making (Mr. V. Murray), Meetings Administrator (Ms. C. Farrell), Administrative Officer, Corporate Services, Governance and Customer Services (Ms. A. Foley), Staff Officer, Corporate Services, Governance and Customer Services (Ms. J. Tierney), Financial Accountants (Ms. I. Griffin and Mr. P. Murnane).

The Príomh Chomhairleoir opened the meeting welcomed Patricia Liddy, Director of Service, to her new role in Limerick City and County Council. The Director General, on his own behalf and that of the Staff, joined in welcoming the new Director. The Members associated themselves with the welcome and said that they looked forward to working with her into the future.

**1. Local Property Tax**

Circulated, report from the Mayor dated 4<sup>th</sup> July, 2025, setting out the background to the Local Property Tax – Local Adjustment Factor 2026. The Council was being requested whether to pass a resolution to vary the basic rate of Local Property Tax for the year ending 31<sup>st</sup> December 2026.

The Príomh Chomhairleoir informed the Members that the Special Meeting had been convened to set the rate of Local Property Tax (LPT) for 2026 and that Members had the power to vary the LPT by a maximum of plus or minus 15% on the basic rate. She outlined that the purpose of the Special Meeting was solely to set the rate, and that no discussion

would take place regarding its use. The Príomh Chomhairleoir noted that once the LPT was agreed, dates could be set for engagement between the Members, the Mayor and the Executive on how the LPT would be used. These discussions and debates would form part of the budgetary process for 2026.

The Mayor outlined the advantages of retaining the LPT rate at plus 15%. He outlined the benefits of setting a multi-annual rate for the remainder of the term but agreed it would be wiser to set the rate for one year due to possible changes in legislation which could allow wider variation. The Mayor stated that he looked forward to working with the Members to agree how the LPT would be allocated.

Following discussion, Members expressed their support for maintaining the LPT rate at 15% above base rate for 2026, noting that there would be no change for the people of Limerick for the year ahead. Members commended Limerick City and County Council's proactive and consistent approach in setting the LPT rate in previous years, and noted that they looked forward to working with the Mayor and the Executive on the budget process and how the LPT would be used to promote the interests of the people of Limerick.

Councillor Benson stated, for the record, that her Party was not in favour of increasing the LPT above the base rate.

Proposed by Councillor Collins (M);

Seconded by Councillor Sheahan;

And Resolved:

"That, in accordance with Section 20 of the Finance (Local Property Tax) Act, 2012, as amended, Limerick City and County Council hereby determines that the basic rate of Local Property Tax (LPT) should stand varied upwards by fifteen per cent (15%) for the year ending 31<sup>st</sup> December, 2026, in respect of relevant residential properties situated in the administrative area of Limerick City and County."

This concluded the Meeting.

Signed:

**Príomh Chomhairleoir**

Date: