**NOTICE OF THE PASSING OF RESOLUTION UNDER SECTION 20(2) OF THE FINANCE (LOCAL PROPERTY TAX) ACT 2012 (as amended), TO VARY BASIC RATE OF LOCAL PROPERTY TAX**

The Finance (Local Property Tax) Act 2012 (as amended), makes specific provision that Elected Members of a local authority may pass a formal resolution to vary the basic rate of the Local Property Tax for their administrative area by a percentage known as the Local Adjustment Factor.

I hereby give notice that at the meeting of Tipperary County Council held on the 9th September 2024 a formal resolution was passed under Section 20(2) of the Act, to the effect that the basic rate of Local Property Tax should stand varied upwards by 15 percent for the years 2025, 2026 and 2027 in respect of the liability dates 1st November 2024, 1st November 2025 and 1st November 2026, as regards relevant residential properties situated in the administrative area of Tipperary County Council.

The variation in the Local Property Tax rate applies for a period of three years from the next Local Property Tax liability date, after which time the rate of LPT reverts back to the initial (basic) rate unless a further decision has been made by the Council, as a reserved function in 2027, to retain the variation or apply an alternative variation.

**Signed: Sinéad Carr, Chief Executive**

**Dated: 9th September 2024**

Tipperary County Council, Civic Offices, Nenagh, Co. Tipperary, E45 A099