

Appendix 2

Net Effective Valuation (Commercial Rates base) per head of population for Limerick County Council and Clare County Council

The measure Net Effective Valuation (NEV) per head of population is a measure of the general wealth of a local authority i.e. a local authority's ability to source funding from local commercial rate sources.

The tables below are based on Central Statistics Office population figure from Census 2006, NEV figures for Budget 2010 from each Local Authority, and also Limerick City Council's Boundary Extension Application 2005 (as revised for 2010). The tables (**Tables 1 to 4** below) are prepared using local authorities with comparable populations as Limerick County Council and Clare County Council respectively.

Tables 1 and 2 relate to **Limerick County Council** pre-proposed boundary extension and post-proposed boundary extension respectively. As can be seen from **Table 1** Limerick County Council is ranked at no. 1 pre-boundary extension, and in **Table 2**, despite a reduction in the Net Effective Valuation due to a boundary extension, Limerick County Council is still ranked at no. 1. As noted above, this measure is a measure of the wealth or local revenue generation potential per head of population for a local authority from commercial rates. Therefore, when Limerick County Council is compared to similar local authorities by population, it still is better-off than local authorities when using this measure post boundary extension, and such comparable local authorities are able to present a balanced budget each year.

	Population	NEV 2010	NEV per head	Rank
	2006		of Population	
Limerick County-Pre Extension	124,265	457,804	3.68	1
Galway County	159,256	342,500	2.15	2
Donegal	147,264	294,600	2.00	3
Wexford	131,749	237,670	1.80	4
Wicklow	126,194	217,175	1.72	5
Mayo	123,839	196,936	1.59	6
Kerry	139,835	204,843	1.46	7
Louth	111,267	138,476	1.24	8

Table 1: NEV for comparable local authorities to Limerick County Council (Pre-Proposed Boundary Extension**).**

	Population	NEV 2010	NEV per head	Rank
	2006		of Population	
Limerick County-Post Extension	89,726	263,152	2.93	1
Galway County	159,256	342,500	2.15	2
Donegal	147,264	294,600	2.00	3
Wexford	131,749	237,670	1.80	4
Wicklow	126,194	217,175	1.72	5
Mayo	123,839	196,936	1.59	6
Kerry	139,835	204,843	1.46	7
Louth	111,267	138,476	1.24	8

Table 2: NEV for comparable local authorities to Limerick County Council (Post-Proposed Boundary Extension**).**

Tables 3 and 4 below relate to **Clare County Council** pre-proposed boundary extension and post-proposed boundary extension respectively. As can be seen from **Table 3** Clare County Council is ranked at no. 1 pre-boundary extension, and in **Table 4**, despite a reduction in the Net Effective Valuation due to a boundary extension, Clare County Council is still ranked at no. 1, and in fact experiences a higher NEV per head of population of 4.60. This is mainly due to the area in the proposed boundary extension area being largely residential with a small commercial rates base. As noted above, this measure is a measure of the wealth or local revenue generation potential per head of population for a local authority from commercial rates, and Clare County Council benefits overall from the proposed boundary extension with reference to this measure.

	Population	NEV 2010	NEV per head	Rank
	2006		of Population	
Clare - Pre Extension	110,950	487,889	4.40	1
Limerick County-Pre Extension	124,265	457,804	3.68	2
Kilkenny County Council	87,558	222,362	2.54	3
Wexford	131,749	237,670	1.80	4
Wicklow	126,194	217,175	1.72	5
Mayo	123,839	196,936	1.59	6
South Tipperary	83,221	129,901	1.56	7
Louth	111,267	138,476	1.24	8

Table 3: NEV for comparable local authorities to Clare County Council (**Pre-Proposed Boundary Extension**).

	Population	NEV 2010	NEV per head	Rank
	2006		of Population	
Clare - Post Extension	104,883	482,901	4.60	1
Limerick County-Post Extension	89,726	263,152	2.93	2
Kilkenny County Council	87,558	222,362	2.54	3
Wexford	131,749	237,670	1.80	4
Wicklow	126,194	217,175	1.72	5
Mayo	123,839	196,936	1.59	6
South Tipperary	83,221	129,901	1.56	7
Louth	111,267	138,476	1.24	8

Table 4: NEV for comparable local authorities to Clare County Council (**Post-Proposed Boundary Extension**).