

CYNGOR SIR POWYS COUNTY COUNCIL.

CABINET EXECUTIVE

22nd November 2016

REPORT AUTHOR: County Councillor W Jones
Portfolio Holder for Finance

SUBJECT: Council Tax Base for 2017-2018

REPORT FOR: Decision

1. INTRODUCTION

- 1.1 Section 33 of the Local Government Finance Act, 1992 requires each Billing Authority to calculate the basic amount of its Council Tax by applying a formula which includes calculating the Council's Council Tax Base.
- 1.2 This report is to formally set the Council Tax Base for the financial year 2017-18 for tax setting purposes. Setting the Council Tax base is an annual statutory requirement and is an integral part of the setting of the Council's council tax level (at band D) in accordance with specified formulae, reflecting its budget requirements for the relevant financial year.
- 1.3 The Council Tax Base is the adjusted number of chargeable dwellings in the Council's area belonging to each valuation band modified to take account of a number of assumptions and factors including the proportion applying to dwellings in each Council Tax Band together with the number of discounts, exemptions, disablement reductions and premiums. An estimate for losses on collection is also made.
- 1.4 The Council made a determination to introduce a 50% Premium from April 2017, for Tax on long term empty homes (unoccupied and unfurnished) and periodically occupied dwellings (second homes/holiday homes) that are furnished and not someone's main residence). Notwithstanding that many properties will be subject to an exception from the Premium for a further period of 12 months, the Council Tax Base now also includes a projection of those properties that may be subject to the Council Tax Premium in 2017-18.
- 1.5 This calculation is made in accordance with the "Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016.
- 1.6 The Council Tax Base calculation for 2017/18 is based on the list prepared by the Valuation Office Agency, as at 31st October for the financial year.

- 1.7 The gross Council Tax Base calculation is supplied to Welsh Government and is used as part of the distribution of Revenue Support Grant in the annual provisional and final local Government Revenue Settlement.
- 1.8 The Council is not only required to calculate the Council Tax Base for the County Council as a whole, but also make separate calculations for areas that have their own Town or Community Council.
- 1.9 The net Council Tax Base is used by the Police & Crime Commissioner and Town/Community Council's to set their Council Tax precepts for 2017-18, which will be included in the annual demands sent to every Council Tax payer in March 2017.

2. THE CALCULATION

- 2.1 Appendix A sets out, in a standard format, the calculation of the 2017/18 Council Tax Base.
- 2.2 The estimated collection rate on non-military dwellings is **98.5%**. This is the same estimated collection rate as used in 2016-17.
- 2.3 For military dwellings the Regulations require Authorities to assume a 100% collection rate on dwellings.
- 2.4 The breakdown of the Council Tax Base for each Community is set out in paragraph 3.2 below.

3. RECOMMENDATION

It is recommended:

- 3.1 That the report on the calculation of the Council Tax Base for the whole and parts of its area for the year 2017/18 be approved.
- 3.2 That, pursuant to the report and in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016, the amount calculated by Powys County Council as its Council Tax Base for the whole of its area for the year 2017/18 shall be **61,764.29** and for the parts of the area listed below for the year 2017/18 shall be for the:

Community of:

Community	Tax Base 2017-18
Abbeycwmhir	125.33
Aberedw	139.85

Aberhafesp	221.15
Abermule with Llandyssil	738.7
Banwy	319.92
Bausley with Criggion	360.98
Beguildy	372.4
Berriew	757.44
Betws Cedewain	234.63
Brecon	3458.3
Bronllys	427.4
Builth Wells	1065.55
Cadfarch	451.2
Caersws	703.39
Carno	351.74
Carreghafa	308.41
Castle Caereinion	295.42
Churchstoke	841.95
Cilmery	230.16
Clyro	421.05
Cray	133.21
Crickhowell	1082.82
Cwmdu and District	557.83
Disserth & Trecoed	553.95
Duhonw	156.27
Dwyrhiw	276.87
Erwood	257.35
Felinfach	384.36
Forden	775.69
Gladestry	231.68
Glantwymyn	652.22
Glasbury	562.07
Glascwm	266.45
Glyn Tarrell	306.14
Guilsfield	858.18
Gwernyfed	481.94
Hay-on-Wye	845.59
Honddu Isaf	226.42
Kerry	936.53
Knighton	1305.35
Llanafanfawr	240.09
Llanbadarn Fawr	336.69
Llanbadarn Fynydd	142.41
Llanbister	197.64
Llanbrynmair	491.19
Llanddew	121.49
Llanddewi Ystradenny	144.9
Llandinam	447.85
Llandrindod Wells	2341.14
Llandrinio & Arddleen	709.83

Llandysilio	542.04
Llanelwedd	194.59
Llanerfyl	218.68
LLanfair Caereinion	802.65
Llanfechain	277.36
Llanfihangel	274.61
Llanfihangel Rhydithon	119.88
Llanfrynach	334.28
Llanfyllin	705.11
Llangammarch	268.16
Llangattock	565.06
Llangedwyn	200.14
Llangorse	559.31
Llangunllo	207.28
Llangurig	392.32
Llangynidr	592.52
Llangyniew	306.83
Llangynog	198.63
Llanidloes	1177.9
Llanidloes Without	307.22
Llanigon	282.93
Llanrhaeadr Ym Mochnant	595.02
Llansanffraid	712.04
Llansilin	351.15
Llanwddyn	121.99
Llanwrthwl	107.29
Llanwrtyd Wells	396.55
Llanyre	573.57
Llywel	252.09
Machynlleth	881.5
Maescar	468.44
Manafon	179.88
Meifod	693.89
Merthyr Cynog	141.22
Mochdre with Penstrowed	252.09
Montgomery	725.72
Nantmel	343.13
New Radnor	227.89
Newtown & Llanllwchaiarn	4304.47
Old Radnor	397.78
Paincastle	288.68
Pen Y Bont Fawr	256.26
Penybont & Llandegley	206.88
Presteigne & Norton	1293.35
Rhayader	919.28
St Harmon	317.16
Talgarth	732.65
Talybont-on-Usk	391.04

Tawe Uchaf	600.28
Trallong	194.98
Trefeglwys	455.57
Treflys	226.91
Tregynon	381.11
Trewern	657.78
Vale of Grwyney	493.23
Welshpool	2650.78
Whitton	212.93
Yscir	258.92
Ystradfelte	252.28
Ystradgynlais	2871.89
	61,764.29

4. SUPPORT SERVICES (Legal, Finance, HR, ICT, BPU)

- 4.1 The Capital and Financial Planning Accountant confirmed that the 578.63 increase in the band d equivalent properties would raise additional council tax. Because the authority is subject to a top up it is not expected that this increase will cause any change in the overall AEF, which is a decrease of 0.5% in the provisional settlement, however the amount of the top up may change in the final settlement.
- 4.2 “The Professional Lead-Legal notes that the calculations mentioned in this report are based on statute and fall in line with the WAG guidance accordingly the recommendation in this report is supported on a legal basis “

5. STATUTORY OFFICERS

- 5.1 The Strategic Director Resources (S151 Officer) confirmed the report is a significant part of the overall budget setting process. Setting the Council Tax base is an annual statutory requirement and is an integral part of the setting of the Council's council tax level (at band D) that takes account of the requirement of specified formulae, reflecting its budget requirements for the relevant financial year. The collection rate of 98.5% is reasonable and prudent being based on current and historic collection rates.
- 5.2 The Solicitor to the Council (Monitoring Officer) had no comment to add.

6. MEMBERS' INTERESTS

- 6.1 The Monitoring Officer is not aware of any specific interests that may arise in

relation to this report. If Members have an interest they should declare it at the start of the meeting and complete the relevant notification form.

Recommendation:	Reason for Recommendation:
<p>1. That the calculation of the Council Tax Base for the whole of its area for the year 2017/18 of 61,764.29 be approved,</p> <p>2. That the calculation of the Tax Base for each Town & Community Council contained within section 3.2 above, be approved.</p>	<p>To meet the legal requirement of the Council to set a Council Tax Base for 2017-18</p>

Relevant Policy (ies):			
Within Policy:	Y	Within Budget:	Y

Relevant Local Member(s):			
Person(s) To Implement Decision:		Strategic Director - Resources	
Date By When Decision To Be Implemented:		Immediately	
Contact Officer Name:	Tel:	Fax:	Email:
A M Griffiths	01874 623309		andrewg@powys.gov.uk

APPENDIX A

COUNCIL TAX BASE 2017/2018

Banding:	@	A	B	C	D	E	F	G	H	I	TOTAL
Chargeable Dwellings.	0	5,459	8,798	12,403	9,921	11,810	9,173	4,013	569	201	62,347
Disabled Band Reduction	0	10	46	83	67	135	91	49	6	26	513
Adjusted Chargeable Dwellings	10	5,495	8,835	12,387	9,989	11,766	9,131	3,970	589	175	62,347
Adjustments:											
No Discount	6	2,276	4,592	7,698	6,726	8,577	7,280	3,305	466	144	41,070
One Discount	4	3,213	4,237	4,679	3,256	3,181	1,833	658	96	30	21,187
Two Discounts	0	6	6	10	7	8	18	7	27	1	90
Total											62,347
Discount Calculations:											
Total Discounts	4	3,225	4,249	4,699	3,270	3,197	1,869	672	150	32	21,367
Reduction for Discounts	1	806.25	1,062.25	1,174.75	817.50	799.25	467.25	168	37.50	8	5,341.75
Premiums (50%)	0	104	100	136	136	158	101	48	7	2	792
Increase for Premiums	0	52	50	68	68	79	50.50	24	3.5	1	396
Net Chargeable Dwellings.	9	4,740.75	7,822.75	11,280.25	9,239.50	11,045.75	8,714.25	3,826	555	168	
Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9	
Band D Equivalent	5	3,160.50	6,084.36	10,026.89	9,239.50	13,500.36	12,587.25	6,376.67	1,110.00	392.00	62,482.53

Military Properties:

Number of Properties	0	1	47	43	68	31	15	0	1	6	212
Band D Equivalent	0	0.667	36..56	38.22	68.00	37.89	21.67	0	2	14	219

Collection Rate 98:5%

Military Band D Equivalent

COUNCIL TAX BASE:

61,545.29
219.00
61,764.29

