

CYNGOR SIR POWYS COUNTY COUNCIL.

**CABINET EXECUTIVE
Date 21st November 2017**

REPORT AUTHOR: County Councillor Aled Davies
Portfolio Holder for Finance

SUBJECT: Council Tax Base for 2018-2019

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 2018-19 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 2018-19.
- 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 2018-19 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 2018-19, which will be included in the annual demands sent to every Council Tax payer in March 2018.

2. THE CALCULATION

- 2.1 Appendix A sets out, in a standard format, the calculation of the 2018-19 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 2017-18.
- 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 2018-19 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 2018-19 shall be **61,768:85** and for the parts of the area listed below for the year 2018-19 shall be for the:

Community of:

Community	Tax Base 2018-19
Abbeycwmhir	126.06
Aberedw	136.08
Aberhafesp	219.69
Abermule with Llandyssil	736.62
Banwy	324.42
Bausley with Criggion	362.70
Beguildy	381.35
Berriew	755.27
Betws Cedewain	222.87
Brecon	3463.81
Bronllys	433.43
Builth Wells	1061.56
Cadfarch	451.88
Caersws	698.94
Carno	349.22
Carreghofa	314.42
Castle Caereinion	297.15
Churchstoke	838.59
Cilmery	233.09
Clyro	413.30
Cray	135.79
Crickhowell	1110.45
Cwmdu and District	556.91
Disserth & Trecoed	552.64
Duhonw	155.42
Dwyrhiw	274.64
Erwood	254.70
Felinfach	382.64
Fordeu	768.16
Gladestry	224.55
Glantwymyn	655.30
Glasbury	561.67
Glascwm	262.93
Glyn Tarrell	302.11
Guilsfield	860.11
Gwernyfed	487.18
Hay-on-Wye	871.12
Honddu Isaf	223.07
Kerry	944.81
Knighton	1313.67
Llanafanfawr	242.70
Llanbadarn Fawr	338.40

Llanbadarn Fynydd	144.70
Llanbister	195.59
Llanbrynmair	497.70
Llanddew	119.62
Llanddewi Ystradenny	148.97
Llandinam	443.25
Llandrindod Wells	2363.91
Llandrinio & Arddleen	713.52
Llandysilio	543.31
Llanelwedd	193.81
Llanerfyl	215.23
LLanfair Caereinion	793.16
Llanfechain	273.64
Llanfihangel	273.25
Llanfihangel Rhydithon	122.60
Llanfrynach	326.91
Llanfyllin	692.89
Llangammarch	267.20
Llangattock	559.78
Llangedwyn	201.25
Llangorse	556.91
Llangunllo	207.30
Llangurig	387.90
Llangynidr	592.91
Llangyniew	308.47
Llangynog	195.29
Llanidloes	1183.55
Llanidloes Without	314.61
Llanigon	274.44
Llanrhaeadr Ym Mochnant	598.08
Llansanffraid	714.12
Llansilin	347.63
Llanwddyn	123.48
Llanwrthwl	109.40
Llanwrtyd Wells	389.59
Llanyre	585.28
Llywel	254.50
Machynlleth	868.64
Maescar	469.50
Manafon	179.22
Meifod	698.55
Merthyr Cynog	142.13
Mochdre with Penstrowed	253.51
Montgomery	715.90
Nantmel	348.13

New Radnor	231.79
Newtown & Llanllwchaiarn	4314.04
Old Radnor	397.53
Painscastle	294.48
Pen Y Bont Fawr	254.30
Penybont & Llandegley	205.01
Presteigne & Norton	1281.93
Rhayader	906.73
St Harmon	312.72
Talgarth	731.37
Talybont-on-Usk	390.29
Tawe Uchaf	572.58
Trallong	195.79
Trefeglwys	457.92
Treflys	225.55
Tregynon	389.10
Trewern	655.60
Vale of Grwyney	491.03
Welshpool	2634.58
Whitton	209.28
Yscir	261.35
Ystradfelte	255.39
Ystradgynlais	2891.74

61,768:85

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

4.1 The Reporting and Data Integrity Accountant confirmed that the 4.56 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 1% 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) confirms that the setting of the Council tax base is a significant part of the overall budget setting

process and is a statutory requirement. Setting the Band D Council Tax level 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) has commented as follows: "I note the legal comment and have nothing to add to the report".

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 2018-19 of 61,768.85 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 2018-19</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 Griffiths	01874 623309		andrewg@powys.gov.uk

APPENDIX A

COUNCIL TAX BASE 2018-19

	@	A	B	C	D	E	F	G	H	I	TOTAL
Banding:											
Chargeable Dwellings.		5455	8758	12432	10025	11822	9168	4011	568	205	62,444
Disabled Band Reduction		13	50	80	72	135	86	58	5	27	526
Adjusted Chargeable Dwellings	13	5492	8788	12424	10088	11773	9140	3958	590	178	62,444
Adjustments:											
No Discount	7	2212	4514	7646	6792	8500	7238	3279	468	146	40,802
One Discount	6	3273	4266	4768	3285	3255	1874	672	94	30	21,523
Two Discounts	0	7	8	10	11	18	28	7	28	2	119
Total											62,444
Discount Calculations:											
Total Discounts	6	3287	4282	4788	3307	3291	1930	686	150	34	21,761
Reduction for Discounts	1.5	821.75	1070.50	1197.00	826.75	822.75	482.50	171.50	37.50	8.5	5,440.25
Premiums (50%)	0	92	109	163	155	154	94	47	8	3	825
Increase for Premiums	0	46.0	54.5	81.5	77.5	77.0	47.0	23.5	4.0	1.5	412.50
Net Chargeable Dwellings.	11.5	4716.25	7772	11308.50	9338.75	11027.25	8704.50	3810	556.50	171	
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	6.39	3144.17	6044.89	10052.00	9338.75	13477.75	12573.17	6350.00	1113.00	399.00	62,499.12

Military Properties:											
Number of Properties	0	1	47	38	68	25	15	0	1	6	201
Band D Equivalent	0	0.66	36.56	33.77	68.00	30.56	21.67	0	2	14	207.22

Collection Rate 98:5%	61,561.63
Military Band D Equivalent	207.22
COUNCIL TAX BASE:	61,768:85