

CYNGOR SIR POWYS COUNTY COUNCIL.

CABINET EXECUTIVE
Date 23rd November 2021

REPORT AUTHOR: County Councillor Aled Davies
Portfolio Holder for Finance

SUBJECT: Council Tax Base for 2022-2023

REPORT FOR: Decision

1. Purpose

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.

2. Background

2.1 This report is to formally set the Council Tax Base for the financial year 2022-23 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.

2.2 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.

2.3 The Council determined to introduce a 50% Premium from April 2017, for Council 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). This Council Tax Base calculation includes a projection of those properties expected to be subject to the Council Tax Premium during 2022-23, based on the 50% premium charge continuing.

2.4 This calculation is made in accordance with the "Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016.

2.5 The Council Tax Base calculation for 2022-23 is based on the list prepared by the Valuation Office Agency, as at 31st October for the financial year.

- 2.6 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.
- 2.7 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.
- 2.8 The net Council Tax Base is used by the Police & Crime Commissioner and Town/Community Council's to set their Council Tax precepts for 2022-23, which will be included in the annual demands sent to every Council Tax payer in March 2022.

3. The Calculation

- 3.1 Appendix one sets out the calculation of the 2022-23 Council Tax Base.
- 3.2 The estimated collection rate on non-military dwellings is **98.5%**, an increase of 0.1% to that used within 2021-22 calculation.
- 3.3 For military dwellings the Regulations require Authorities to assume a **100%** collection rate on dwellings.
- 3.4 The breakdown of the Council Tax Base for each Community is set out in paragraph 4.2 below.

4. Advice

It is proposed:

- 4.1 That this report on the calculation of the Council Tax Base for the whole and parts of its area for the year 2022-23 be approved. The calculation is contained within appendix one.
- 4.2 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 2022-23 shall be **63,072.19**, a growth of 487.93 (0.78%) on 2021-22 Tax-Base, and for the parts of the area listed below for the year 2022-23 shall be for the:

Community of:

Community	2022-23
Abbeycwmhir	127.81
Aberedw	141.00
Aberhafesp	228.65
Abermule with Llandyssil	742.58
Banwy	330.48
Bausley with Criggion	368.65

Beguildy	377.64
Berriew	754.78
Betws Cedewain	232.44
Brecon	3544.43
Bronllys	445.19
Builth Wells	1090.75
Cadfarch	456.08
Caersws	715.00
Carno	351.36
Carreghofa	318.17
Castle Caereinion	309.79
Churchstoke	886.49
Cilmery	238.23
Clyro	431.50
Cray	128.50
Crickhowell	1130.11
Cwmdu and District	566.21
Disserth & Trecoed	552.91
Duhonw	152.80
Dwyrhiw	284.20
Erwood	246.13
Felinfach	384.43
Forden	824.33
Gladestry	226.75
Glantwymyn	649.15
Glasbury	573.99
Glascwm	270.41
Glyn Tarrell	305.08
Guilsfield	866.40
Gwernyfed	484.76
Hay-on-Wye	913.67
Honddu Isaf	229.25
Kerry	1011.20
Knighton	1323.68
Llanafanfawr	237.44
Llanbadarn Fawr	348.76
Llanbadarn Fynydd	142.99
Llanbister	188.77
Llanbrynmair	492.56
Llanddew	123.41
Llanddewi Ystradenny	146.70
Llandinam	450.08
Llandrindod Wells	2469.68
Llandrinio & Arddleen	772.56
Llandysilio	556.11
Llanelwedd	191.17

Llanerfyl	216.54
Llanfair Caereinion	803.23
Llanfechain	275.91
Llanfihangel	278.91
Llanfihangel Rhydithon	124.92
Llanfrynach	326.97
Llanfyllin	722.90
Llangammarch	273.92
Llangattock	580.90
Llangedwyn	201.76
Llangorse	567.91
Llangunllo	202.46
Llangurig	391.82
Llangynidr	600.59
Llangyniew	303.48
Llangynog	193.37
Llanidloes	1218.94
Llanidloes Without	315.88
Llanigon	285.80
Llanrhaeadr Ym Mochnant	596.38
Llansantffraid	738.09
Llansilin	360.06
Llanwddyn	128.01
Llanwrthwl	107.02
Llanwrtyd Wells	410.02
Llanyre	584.49
Llywel	261.32
Machynlleth	890.08
Maescar	464.41
Manafon	184.08
Meifod	711.81
Merthyr Cynog	143.70
Mochdre with Penstrowed	261.42
Montgomery	725.29
Nantmel	349.85
New Radnor	235.14
Newtown & Llanllwchaiarn	4381.76
Old Radnor	408.81
Paincastle	294.11
Pen Y Bont Fawr	260.21
Penybont & Llandegley	211.25
Presteigne & Norton	1308.28
Rhayader	919.66
St Harmon	312.98
Talgarth	749.38
Talybont-on-Usk	392.52

Tawe Uchaf	573.21
Trallong	202.36
Trefeglwys	492.16
Treflys	231.24
Tregynon	393.52
Trewern	657.44
Vale of Grwyney	501.18
Welshpool	2740.79
Whitton	217.24
Yscir	260.72
Ystradfelte	252.42
Ystradgynlais	2938.36

63,072.19

5. Resource Implications

- 5.1 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.
- 5.2 The Deputy Head of Finance confirms that the increase in the Council Tax Base will provide additional council tax revenue in 2022/23. The tax base is accounted for as part of the council's financial strategy alongside the Revenue Support Grant distributed by the Welsh Government which uses the Council Tax Base to determine the level of financial support. The figures proposed in this report are consistent with the projections already set out in our Finance Resource Model.
- 5.3 There are no known ICT, customer services or physical implications
- 5.4 Communications commented that no proactive communication action is required
- 5.5 The Head of Finance (Section 151 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.

6. Legal Implications

- 6.1 Legal, the recommendation can be supported from a legal point of view
- 6.2 The Head of Legal and Democratic Services (Monitoring Officer) has commented as follows: "I note the legal comment and have nothing to add to the report".

7. Data Protection

- 7.1 There are no data protection implications within the proposal

8. Local Members

8.1 No comments have been received from local members.

9. Integrated Impact Assessment

9.1 There is no impact assessment, as report is one of a technical nature.

10. Recommendation

10.1 That the calculation of the Council Tax Base for the whole of its area for the year 2022-23 of 63,072.19 be approved, and

10.2 That the calculation of the Council Tax Base for each Town and Community Council contained within 4.2 above, be approved to meet the legal requirement of the Council to set a Council Tax Base for 2022-23.

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Appendix One

A: Chargeable dwellings	A*	Valuation band									Total (= sum of band figures)
		A	B	C	D	E	F	G	H	I	
All chargeable dwellings		5,605	8,893	12,669	10,240	12,077	9,337	4,027	567	200	63,615
Dwellings subject to disability reduction (included in line A1)		12	46	92	78	152	130	60	11	27	608
Adjusted chargeable dwellings (taking into account disability reductions)	12	5,639	8,939	12,655	10,314	12,055	9,267	3,978	583	173	63,615
Dwellings with no discount or premium (including long term empty properties and second homes with no discount)	4	2,064	4,192	7,178	6,511	8,245	7,041	3,179	447	131	38,992
Dwellings with a 25% discount (excluding long term empty properties and second homes)	8	3,336	4,490	5,165	3,476	3,457	2,005	678	95	33	22,743
Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	5	12	12	16	24	30	14	26	2	141
Dwellings with a variable discount other than 25% or 50% (Part G, line 11)	0	0	0	0	0	0	0	0	0	0	0
Dwellings with long term empty property or second homes discount		0	0	0	0	0	0	0	0	0	0
Dwellings with long term empty property or second homes premium		234	245	300	311	329	191	107	15	7	1,739
Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	12	5,639	8,939	12,655	10,314	12,055	9,267	3,978	583	173	63,615
	0	0	0	0	0	0	0	0	0	0	0
Discount and premium adjustments											
Total variable discounts (=Part G, line 12)	0	0	0	0	0	0	0	0	0	0	0
Long term empty property and second homes discount adjustment (Part H, line 9g, 11g)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		117.0	122.5	150.0	155.5	164.5	95.5	53.5	7.5	3.5	869.5
C: Calculation of chargeable dwellings with discounts and premiums											
Total dwellings including discounts and premiums (=A3-(B2x0.25)-(B2bx0.5)-B5-B6+B7)	10	4,920	7,933	11,508	9,593	11,343	8,846	3,855	554	167	
Ratio to band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9	
Band D equivalents (=C2xC3) (rounded to 2 decimal places)	5.56	3,279.67	6,170.11	10,229.11	9,592.50	13,863.97	12,777.92	6,425.00	1,107.50	390.25	63,841.59
Total discounted dwellings excluding long term empty and second homes adjustment	10	4,803	7,811	11,358	9,437	11,179	8,751	3,802	546	164	
Band D equivalents excluding long term empty and second homes adjustment	5.56	3,201.67	6,074.83	10,095.78	9,437.00	13,662.92	12,639.97	6,335.83	1,092.50	382.08	62,928.14

Part E: Calculation of council tax base

E1	Chargeable dwellings: band D equivalents (=C4 total)	63,841.59
E2	Collection rate (please enter to 2 decimal places)	98.50 %
E3	= E1 x E2 (rounded to 2 decimal places)	62,883.97
E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	188.22
E5	Council tax base for tax-setting purposes (=E3+E4)	63,072.19
E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	62,928.14
E6	100% council tax base for calculating revenue support grant (=E5b+E4)	63,116.36