

# The Vale of Glamorgan Council

## Cabinet Meeting: 4 December, 2017

### Report of the Leader

### Council Tax Base 2018-19

#### Purpose of the Report

- To approve the council tax base for 2018-19.

#### Recommendation

- That pursuant to this report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations, the amount calculated by The Vale of Glamorgan Council as its Council Tax Base for the year 2018-19 shall be :-
  - For the whole area: 58,616
  - For the area of Town and Community Councils:

Barry	19,872	Pendoylan	345
Colwinston	353	Penllyn	1,022
Cowbridge with Llanblethian	2,562	Peterston-Super-Ely	553
Dinas Powys	3,638	Rhose	2,884
Ewenny	437	St. Athan	1,465
Llancarfan	473	St. Brides Major	1,342
Llandough	941	St. Donats	192
Llandow	427	St. Georges & St. Brides-Super-Ely	236
Llanfair	374	St. Nicholas & Bonvilston	545
Llangan	442	Sully & Lavernock	2,485
Llanmaes	250	Welsh St. Donats	314
Llantwit Major	4,072	Wenvoe	1,348
Michaelston	229	Wick	459
Penarth	11,356		

## **Reason for the Recommendation**

1. It is essential that the Council Tax Base is set in order that it can be submitted to the Welsh Government and used by Councils and levying bodies to set precepts.

## **Background**

2. The Council at its meeting on 7th December 2005 (min 669) agreed that the setting of the Council Tax Base should be delegated to the Executive.
3. The draft council tax base has been submitted to the Welsh Assembly Government in line with their initial deadline of 22<sup>nd</sup> November 2017. The figure needs to be confirmed by the Executive in order to meet the deadline of agreeing the final Council Tax Base by 31st December 2017. The final ratified tax base has to be returned to the Welsh Government by 3rd January 2018.
4. The Tax Base will be used by the Council to calculate the Council Tax for 2018-19, and by the Police and Crime Commissioner for South Wales and levying bodies to apportion precepts from 1 April 2018.

## **Relevant Issues and Options**

5. The Tax Base is calculated as follows -
  - take the number of dwellings for the area in each valuation band;
  - adjust for estimated changes to the list in the year i.e. additions, reductions (including those for disabled adaptations), deletions and exemptions;
  - reduce by the estimated number of discounts allowed, incorporating the policy on discounts for unoccupied properties;
  - convert each Band to a Band D equivalent by applying the appropriate multiplier e.g. for Band A multiply by 6 divide by 9;
  - sum the Band D equivalent of each band;
  - multiply this by the estimated collection rate;
  - add the Band D equivalent of Class O properties i.e. dwellings owned by Ministry of Defence.
6. The following assumptions have been made -
  - the calculations are based on data available to the Council at 31st October 2017;
  - the collection rate will be 97.5%;

## **Resource Implications (Financial and Employment)**

7. The Council Tax Base is used by the Welsh Government in determining the Revenue Support Grant settlement.

## **Sustainability and Climate Change Implications**

8. None

## **Legal Implications (to Include Human Rights Implications)**

9. The calculation is in accordance with the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (SI

1995/2561 as amended by SI 1999/2935 and the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004) SI 2004/3094.

### **Crime and Disorder Implications**

10. There are no Crime and Disorder implications as a direct result of this report

### **Equal Opportunities Implications (to include Welsh Language issues)**

11. There are no Equal Opportunity implications as a direct result of this report

### **Corporate/Service Objectives**

12. The setting of the Council Tax Base supports the service objective of collecting revenues in respect of Council Tax.

### **Policy Framework and Budget**

13. Setting the council tax base has been delegated by the Council to the Executive under the Local Authorities Executive Arrangements (Functions and Responsibilities) (Wales) Regulations, 2004.

### **Consultation (including Ward Member Consultation)**

14. Setting the Council Tax Base is a technical exercise and has not been subject to consultation.

### **Relevant Scrutiny Committee**

15. Corporate Performance and Resources

### **Background Papers**

CT 1 return

Letter from WAG November 17 – Approval of the Council Tax Base

### **Contact Officer**

Nigel Smith  
Operational Manager Exchequer

### **Officers Consulted**

Exchequer Manager  
Principal Accountant

### **Responsible Officer:**

Carys Lord  
Head of Finance