

Meeting of:	<b>Cabinet</b>
Date of Meeting:	<b>Monday, 06 December 2021</b>
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Council Tax Base: 2022-23
Purpose of Report:	To seek approval for the Council Tax Base for 2022-2023.
Report Owner:	Executive Leader and Cabinet Member for Performance and Resources
Responsible Officer:	Carys Lord - Head of Finance / Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted as this is not a ward specific matter. Operational Manager Exchequer Services - Resources
Policy Framework:	This is a matter for executive decision by Cabinet
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>To approve the Council Tax Base for 2022-23 in accordance with the Local Authorities (Calculation of 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.</li> </ul>	

## Recommendations

1. 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 2022-2023 shall be: -

- For the whole area: 61,978
- For the area of Town and Community Councils:

Barry	20,845	Pendoylan	356
Colwinston	373	Penllyn	1,062
Cowbridge with Llanblethian	2,788	Peterston-Super-Ely	551
Dinas Powys	4,027	Rhose	3,232
Ewenny	448	St. Athan	1,524
Llancarfan	479	St. Brides Major	1,418
Llandough	957	St. Donats	210
Llandow	432	St. Georges & St. Brides-Super-Ely	236
Llanfair	382	St. Nicholas & Bonvilston	726
Llangan	464	Sully & Lavernock	2,591
Llan-maes	252	Welsh St. Donats	321
Llantwit Major	4,317	Wenvoe	1,569
Michaelston	229	Wick	541
Penarth	11,648		

## Reasons for Recommendations

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

## **1. Background**

- 1.1** 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.
- 1.2** The draft Council Tax Base has been submitted to the Welsh Assembly Government in line with their initial deadline of 12th November 2021. 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 2021. The final ratified Tax Base has to be returned to the Welsh Government by 4th January 2022.
- 1.3** The Tax Base will be used by the Council to calculate the Council Tax for 2022-2023, and by the Police and Crime Commissioner for South Wales and levying bodies to apportion precepts from 1 April 2022.

## **2. Key Issues for Consideration**

- 2.1** 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 any discounts, if applicable, 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.
- 2.2** The following assumptions have been made -
  - the calculations are based on data available to the Council at 31st October 2021;
  - the collection rate will be 97.1%.

## **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 3.1** The setting of the Council Tax Base supports the service objective of collecting revenues in respect of Council Tax.
- 3.2** The proposals in this report will enable the Council to continue to work towards the Well-being Outcome of an incisive and safe Vale by attributing to the goal of providing a good quality of life to the citizens of the Vale of Glamorgan. As the Council continues to manage its services with diminishing resources then it is

essential that the Council can raise and collect revenue from council tax in order to support the vital services that its residents rely upon.

## **4. Resources and Legal Considerations**

### **Financial**

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

### **Employment**

- 4.2** None as a direct result of this report

### **Legal (Including Equalities)**

- 4.3** 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.

## **5. Background Papers**

CT 1 return.