

The Vale of Glamorgan Council

Cabinet Meeting: 3rd December, 2018

Report of the Leader

Council Tax Base 2019-2020

Purpose of the Report

- To approve the Council Tax Base for 2019-2020.

Recommendations

- 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 2019-20 shall be :-
 - For the whole area: 59,457
 - For the area of Town and Community Councils:

Barry	20,163	Pendoylan	342
Colwinston	375	Penllyn	1,040
Cowbridge with Llanblethian	2,591	Peterston-Super-Ely	544
Dinas Powys	3,667	Rhose	2,955
Ewenny	442	St. Athan	1,503
Llancarfan	469	St. Brides Major	1,401
Llandough	950	St. Donats	195
Llandow	422	St. Georges & St. Brides-Super-Ely	234
Llanfair	372	St. Nicholas & Bonvilston	633
Llangan	442	Sully & Lavernock	2,504
Llan-maes	253	Welsh St. Donats	308
Llantwit Major	4,080	Wenvoe	1,439
Michaelston	227	Wick	501
Penarth	11,405		

Reasons for the 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.

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 23rd November 2018. 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 2018. The final ratified tax base has to be returned to the Welsh Government by 4th January 2019.
4. The Tax Base will be used by the Council to calculate the Council Tax for 2019-20, and by the Police and Crime Commissioner for South Wales and levying bodies to apportion precepts from 1st April 2019.

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 2018;
 - 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 directly attributable to this report, albeit the raising of Council Tax is a means of providing and sustaining local services.

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. None.

Equal Opportunities Implications (to include Welsh Language issues)

11. None.

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 1st November 18 – Approval of the Council Tax Base

Contact Officer

Head of Finance

Officers Consulted

Exchequer Manager

Principal Accountant

Responsible Officer:

Head of Finance