

Meeting of:	Cabinet
Date of Meeting:	Thursday, 14 December 2023
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Council Tax Base 2024-25
Purpose of Report:	To seek approval for the Council Tax Base for 2024-25
Report Owner:	Leader and Cabinet Member for Performance and Resources
Responsible Officer:	Matt Bowmer – 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
Policy Framework:	This is a matter for Executive decision by Cabinet
<p>Executive Summary:</p> <ul style="list-style-type: none"> To approve the Council Tax Base for 2024-25 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 (Calculations of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004) SI 2004/3094. To approve the Council Tax base Band D equivalents as 63,397. 	

Recommendation

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 2024-25 shall be:

- For the whole area: 63,397
- For the area of Town and Community Councils:

Barry	21,193	Pendoylan	353
Colwinston	378	Penllyn	1,085
Cowbridge with Llanblethian	2,998	Peterston-Super-Ely	559
Dinas Powys	4,032	Rhoose	3,238
Ewenny	450	St. Athan	1,699
Llancarfan	489	St. Brides Major	1,480
Llandough	969	St. Donats	217
Llandow	447	St. Georges & St. Brides-Super-Ely	246
Llanfair	388	St. Nicholas & Bonvilston	761
Llangan	477	Sully & Lavernock	2,828
Llan-maes	259	Welsh St. Donats	330
Llantwit Major	4,367	Wenvoe	1,571
Michaelston	252	Wick	541
Penarth	11,790		

Reason for 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 the 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 14th November, 2023. 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, 2023. The final ratified Tax Base has to be returned to the Welsh Government by 5th January, 2024.

- 1.3** The Tax Base will be used by the Council to calculate the Council Tax for 2024-25, and by the Police and Crime Commissioner for South Wales and levying bodies to apportion precepts from 1st April, 2024

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, 2023;
- the collection rate will be 97.1%;
- that based on current monitoring there will be 293 new properties brought into rating in 2024-25;
- that an estimated 39 long term empty properties will remain subject to a premium of at least 100% throughout the 2024-25 financial year;
- that an estimated 254 second homes will become subject to a premium of 100% during the 2024-25 financial year.

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 contributing 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. Climate Change and Nature Implications

- 4.1 There would be no climate change or nature implications as a result of this report.

5. Resources and Legal Considerations

Financial

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

Employment

- 5.2 None as a direct result of this report.

Legal (Including Equalities)

- 5.3 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.

6. Background Papers

CT1 Return.