



CABINET – 11TH DECEMBER 2019

SUBJECT: COUNCIL TAX BASE 2020-2021

REPORT BY: CORPORATE DIRECTOR FOR EDUCATION & CORPORATE SERVICES

1. PURPOSE OF REPORT

1.1 For Cabinet to agree the calculation of the Council Tax Base for 2020/21.

2. SUMMARY

2.1 The report provides details of the Council Tax base for 2020/21 for tax setting purposes and the collection percentage to be applied.

3. RECOMMENDATIONS

3.1 It is recommended that:

- The Council Tax collection rate is maintained at 97.50% for 2020/21.
- The Council Tax Base for the year 2020/21 be 60,549.25, with the Council Tax Base for each community council area as outlined in paragraph 5.5.

4. REASONS FOR THE RECOMMENDATIONS

4.1 To determine the Council Tax base for 2020/21.

5. THE REPORT

5.1 The Local Government Finance Act 1992 and The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 as amended set out the rules for the calculation of the Council Tax base. This is the amount required by the Local Government Finance Act 1992 to be used in the calculation of the Council Tax.

5.2 The Council Tax base for discounted chargeable dwellings expressed as Band D equivalents has been calculated at 62,101.79 for 2020/21. This figure is used by Welsh Government in calculating the Revenue Support Grant.

5.3 The in-year collection rate for Council Tax has been maintained around 97% over the past few years. This has been achieved against the backdrop of reducing budgets and staffing levels. The Authority actively pursues all Council Tax arrears which results in the collection rate of 97% being regularly exceeded over time. This generates a Council Tax surplus at the end of

the financial year; for 2018/19 the Council Tax surplus was £1.41m. Members should note that the surplus is used to support the Authority's base budget.

- 5.4 As the collection rate is regularly exceeded over time, it is proposed that the budgeted collection rate be maintained at 97.50% for 2020/21.
- 5.5 The Council Tax base for 2020/21 is 62,101.79 x 97.50%, which equates to **60,549.25**. Members are advised that increases in Band D equivalents can result in a reduced Revenue Support Grant when the final settlement announcement is made later this year. The Council Tax base analysed over community council areas is as follows:

Community Councils' Tax Base 2020/21

Community Council	Band D
Aber Valley	2,010.87
Argoed	852.64
Bargoed	3,638.83
Bedwas, Trethomas & Machen	3,823.98
Blackwood	2,955.96
Caerphilly	6,266.13
Darran Valley	713.87
Draethen, Waterloo & Rudry	616.61
Gelligaer	6,302.86
Llanbradach & Pwllypant	1,491.09
Maesycwmmmer	859.50
Nelson	1,596.35
New Tredegar	1,352.33
Penyrheol, Trecenydd & Energlyn	4,443.12
Rhymney	2,552.37
Risca East	2,050.54
Risca West	1,817.32
Van	1,648.91
Areas without Community Councils	15,555.97
Total	60,549.25

6. ASSUMPTIONS

- 6.1 It is assumed that although the council tax collection rate of 97.50% is unlikely to be reached by the end of the financial year, it will be met over a period of time.

7. LINKS TO RELEVANT COUNCIL POLICIES

- 7.1 The Council Tax is a significant resource which assists the Council in achieving its various strategies.
- 7.2 The revenue raised through Council Tax is a key element in setting a balanced budget which in turn supports the following Well-being Goals within the Well-being of Future Generations Act (Wales) 2015:

- A prosperous Wales.
- A resilient Wales.
- A healthier Wales.
- A more equal Wales.
- A Wales of cohesive communities.
- A Wales of vibrant culture and thriving Welsh Language.
- A globally responsible Wales.

8. WELL-BEING OF FUTURE GENERATIONS

- 8.1 Effective financial planning is a key element in ensuring that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are met.

9. EQUALITIES IMPLICATIONS

- 9.1 There are no potential equalities implications of this report and its recommendations on groups or individuals who fall under the categories identified in Section 6 of the Council's Strategic Equality Plan, therefore no Equalities Impact Assessment has been carried out.

10. FINANCIAL IMPLICATIONS

- 10.1 As identified throughout this report.

11. PERSONNEL IMPLICATIONS

- 11.1 There are none in respect of this report.

12. CONSULTATIONS

- 12.1 There are no consultation responses which have not been reflected in this report.

13. STATUTORY POWER

- 13.1 Local Government Finance Act 1992 and regulations made under the Act.

Author: J. Carpenter, Finance Manager (Revenues)

E-mail: carpewj@caerphilly.gov.uk
Tel: 01443 863421

Consultees: Christina Harrhy, Interim Chief Executive
Richard Edmunds, Corporate Director for Education & Corporate Services
Stephen Harris, Interim Head of Business Improvement Services & Acting S151 Officer
Cllr Philippa Marsden, Leader
Cllr Barbara Jones, Deputy Leader/Cabinet Member for Finance, Performance and Governance
Robert Tranter, Head of Legal Services/Monitoring Officer
Sean O'Donnell, Principal Council Tax & NNDR Officer
Andrew Southcombe, Finance Manager, Corporate Finance

Appendices:

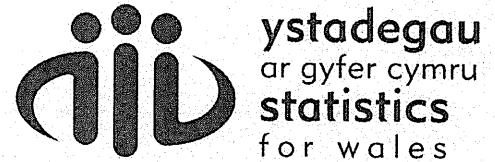
Appendix 1 Council Tax Dwellings Return for 2020-21

COUNCIL TAX DWELLINGS RETURN FOR 2020-21

CT1 1.1

English / Saesneg

Caerphilly County Borough Council



Stephen Harris
Penallta House
Tredomen Park
Ystrad Mynach

CF82 7PG

Please select your authority and if necessary, amend any incorrect details

Name: Sean O'Donnell

E-mail (please enter N/A if unavailable):

odonns@caerphilly.gov.uk

Telephone: STD code: (01443) (864013)

Authorities are required to calculate the council tax base for 2020-21 with reference to dwellings shown on the valuation list for the authority as at 31 October 2019 supplied to the authority under section 22B(7) of the Local Government Finance Act 1992.

The figures should also take account of changes to the valuation list that appear likely to occur during 2020-21.

The information requested on this return must be submitted to the Welsh Government under section 68 of the Local Government Finance Act 1992.

Forms should be returned to the address below, according to the following timetable:

- | | |
|---|------------------|
| (i) certified signed copy and spreadsheet | 14 November 2019 |
| (ii) final ratified taxbase | 3 January 2020 |

Please check the validation sheet before sending the form.

Any queries on completion of the form or spreadsheet should be directed in the first instance, via telephone or e-mail, as directed below:

It is a Welsh Government audit requirement that all cells are completed. Please ensure that all blank cells are populated with zeros, those that are not will be assumed to be zero.

Local Government Financial Statistics Unit,
Welsh Government,
CP2
Cathays Park,
CARDIFF,
CF10 3NQ.

Email: LGFS.Transfer@gov.wales

Telephone: 0300 025 9169 or 0300 025 5673



Llywodraeth Cymru
Welsh Government

Part A: Chargeable dwellings

	A*	Valuation band										Total (= sum of band figures)
		A	B	C	D	E	F	G	H	I		
A1 All chargeable dwellings		14,653	26,017	18,115	9,226	6,388	2,247	783	90	70		77,599
A2 Dwellings subject to disability reduction (included in line A1)		70	207	194	108	77	37	14	4	15		726
A3 Adjusted chargeable dwellings (taking into account disability reductions)	70	14,790	26,004	18,029	9,195	6,358	2,224	773	101	55		77,599
B1 Dwellings with no discount or premium (including long term empty properties and second homes with no discount)	35	6,884	15,968	11,879	6,689	5,175	1,897	665	73	46		49,311
B2a Dwellings with a 25% discount (excluding long term empty properties and second homes)	35	7,896	10,002	6,134	2,489	1,171	320	104	12	5		28,168
B2b Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	10	34	16	17	12	7	4	16	4		120
B3a 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
B3b Dwellings with long term empty property or second homes discount		0	0	0	0	0	0	0	0	0		0
B3c Dwellings with long term empty property or second homes premium		0	0	0	0	0	0	0	0	0		0
B4 Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	70	14,790	26,004	18,029	9,195	6,358	2,224	773	101	55		77,599

Discount and premium adjustments

B5 Total variable discounts (=Part G, line 12)	0	0	0	0	0	0	0	0	0	0		0
B6 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
B7 Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0

Part C: Calculation of chargeable dwellings with discounts and premiums

C2 Total dwellings including discounts and premiums (=A3-(B2x0.25)-(B2x0.5)-B5-B6+B7)	61	12,811	23,487	16,488	8,564	6,059	2,141	745	90	52		
C3 Ratio to band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9		
C4 Band D equivalents (=C2xC3) (rounded to 2 decimal places)	34.03	8,540.67	19,267.28	14,655.56	8,564.25	7,405.75	3,091.83	1,241.67	180.00	120.75		62,101.79
C7 Total discounted dwellings excluding long term empty and second homes adjustment	61	12,811	23,487	16,488	8,564	6,059	2,141	745	90	52		
C8 Band D equivalents excluding long term empty and second homes adjustment	34.03	8,540.67	19,267.28	14,655.56	8,564.25	7,405.75	3,091.83	1,241.67	180.00	120.75		62,101.79

Part D: Memorandum items

D1 Exempt dwellings Classes A to N and P to W (not included in sections A to C above)		542	810	431	217	98	51	25	2	8		2,184
D2 Exempt dwellings Class O (not included in sections A to C above)		0	0	0	0	0	0	0	0	0		0

(sum of individual bands - carry to E1)

For Welsh Government Administration only BJC/NB/VAK/SCO

Part E: Calculation of council tax base

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	62,101.79
23	E2	Collection rate (please enter to 2 decimal places)	97.50 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	60,549.25
25	E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	0.00
26	E5	Council tax base for tax-setting purposes (=E3+E4)	60,549.25
26.2	E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	62,101.79
27	E6	100% council tax base for calculating revenue support grant (=E5b+E4)	62,101.79

Part F: Exempt dwellings by class of exemption

28	Class A	300	Class I	17	Class Q	3
to	Class B	0	Class J	3	Class R	0
51.5	Class C	796	Class K	0	Class S	9
	Class D	7	Class L	15	Class T	19
	Class E	106	Class M	0	Class U	387
	Class F	335	Class N	106	Class V	0
	Class G	10	Class O	0	Class W	26
	Class H	4	Class P	0	Class X	41
		For Welsh Government Administration only	PCCHBGCHCOAF		Total all classes	2,184.00
					Total of lines D1	2,184.00
					Total of lines D2	0.00

Part G : Variable discounts

12

1 2 3 4 5 6 7 8 9 10 11

	Area	Discount percentage applied	Properties / Discounts	Valuation band													
				A*	A	B	C	D	E	F	G	H	I	Total			
52	G1	Enter the name of area 1*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	G2		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	G3	Enter the name of area 2*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	G4		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	G5	Enter the name of area 3*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	G6		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	G7	Enter the name of area 4*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	G8		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	G9	Enter the name of area 5*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	G10		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	G11		Total number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	G12	Total discounts (G2+G4+G6+G8+G10) (see note 11)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* this may be 'whole authority', a single community area or a number of community areas

CERTIFICATE OF CHIEF FINANCIAL OFFICER

I certify that the council tax base shown in sections A to E above has been calculated by my authority in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1995 (Wales) (SI 1995/2561) as amended. Where indicated below, the figures have been approved, in accordance with section 67 of the Local Government Finance Act 1992, as amended by section 84 of the Local Government Act 2003.

Please tick the appropriate box

The figures have not yet been approved; or
 the figures have been approved by executive decision;
 or
 the figures have been approved by the full council.

Chief Financial Officer:  Date: 14/11/2019

For Welsh Government Administration only	BJGNBVAKSCO	A-D
	PCCHBGCHCOAF	E-F
	AJAXOBICKPCFP	H
	CAAGJBXBHAS	Total

Part H: Long term empty and second homes - chargeable only - exclude exemptions

If the value of percentage discount/premium is not shown in the table please add the percentage value to the bottom row of the "Percentage discount" or "Percentage premium" column.

		12	2	3	4	5	6	7	8	9	10	11
94	H7	Total chargeable long term empty properties	317	318	139	73	43	17	13	3	2	925
95	H8	Total chargeable second homes	59	100	61	18	13	6	2	2	2	263

Dwelling equivalents

Reduction due to long term empty property discount

		Percentage discount	A	B	C	D	E	F	G	H	I	Total
96	H9a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
97	H9b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98	H9c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
99	H9d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	H9e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101	H9f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102	H9g	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Increase due to long term empty property premium

		Percentage premium	A	B	C	D	E	F	G	H	I	Total
103	H10a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104	H10b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	H10c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106	H10d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	H10e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108	H10f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
109	H10g	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Reduction due to second homes discount

		Percentage discount	A	B	C	D	E	F	G	H	I	Total
110	H11a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111	H11b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	H11c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	H11d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	H11e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	H11f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116	H11g	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Increase due second homes premium

		Percentage premium	A	B	C	D	E	F	G	H	I	Total
117	H12a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118	H12b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
119	H12c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	H12d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	H12e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	H12f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	H12g	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

For Welsh Government
Administration only

AJAXOBICKPCP