



## CABINET - 14TH DECEMBER 2016

**SUBJECT: COUNCIL TAX BASE 2017-2018**

**REPORT BY: ACTING DIRECTOR OF CORPORATE SERVICES AND S151 OFFICER**

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### 1. PURPOSE OF REPORT

1.1 For Cabinet to agree the calculation of the Council Tax Base for 2017/18.

### 2. SUMMARY

2.1 The report provides details of the Council Tax base for 2017/18 for tax setting purposes and the collection percentage to be applied.

### 3. LINKS TO STRATEGY

3.1 The Council Tax is a significant resource which assists the Council in achieving its various strategies.

3.2 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.

### 4. THE REPORT

4.1 The Local Government Finance Act 1992 and The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 as amended sets 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.

4.2 The Council Tax base for discounted chargeable dwellings expressed as Band D equivalents has been calculated at 61,535.91 for 2017/18. This is a **0.19%** increase on 2016/17. 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.

- 4.3 For 2016/17 a collection rate of 97% was assumed. The collection rates for council tax have steadily increased over recent years, in fact the in-year collection rate for council tax in 2015/16 was 97.0%, which was the best ever performance for Caerphilly CBC. This has been achieved against the backdrop of reduced staffing levels, with staffing being reduced in recent years from 31 to 24.5. The Authority pursues Council Tax arrears and this results in the collection rate of 97% being regularly exceeded. This generates a council tax surplus at the financial year end. For 2015/16 the Council Tax surplus was £1.4m. Members should note that the surplus is used to support the Authority's base budget.
- 4.4 Following the abolition of Council Tax Benefit in 2013/14 by the UK Coalition Government, Welsh Government (WG) decided to maintain entitlements under the Council Tax Reduction Scheme (CTRS) until 31<sup>st</sup> March 2017. In November 2013 WG brought forward regulations placing a duty on local authorities to introduce Council Tax Reduction Schemes for 2014/15, this was extended for both 2015/16 and 2016/17.
- 4.5 WG have recently announced that they will continue to protect vulnerable and low income households by maintaining full entitlements for CTRS until the end of 2017/18. They further added that the longer term arrangements for 2018/19 onwards will be determined as part of wider considerations about how to make council tax fairer.
- 4.6 Since 2014/15 funding for the CTRS has been included within the Revenue Support Grant at 2013/14 levels. This means that local authorities must take account of any additional CTRS costs arising from their decisions about Council Tax levels for 2017/18. Any increase in CTRS expenditure would have to be met by the Authority and therefore it would be prudent to apply the same percentage increase in the Council Tax for 2017/18, to the total funds set aside for the CTRS. An element of the increased revenue from Council Tax would then need to be set aside to fund the increased CTRS costs.
- 4.7 The Council Tax base for 2017/18 is 61,535.91 x 97% which equates to **59,689.83**. The Council Tax base analysed over community council areas is as follows:

#### Community Councils Tax Base 2017/18

Community Council	Band D
Aber Valley	2006.91
Argoed	861.89
Bargoed	3578.89
Bedwas, Trethomas & Machen	3775.45
Blackwood	2922.66
Caerphilly	6159.77
Darran Valley	694.50
Draethen, Waterloo & Rudry	596.09
Gelligaer	6224.70
Llanbradach & Pwllypant	1460.46
Maesycwmmmer	760.76
Nelson	1602.15
New Tredegar	1338.53
Penyrheol, Trecenydd & Energlyn	4413.36
Rhymney	2524.62
Risca East	2046.46
Risca West	1768.49
Van	1632.87

Areas without Community Councils	<u>15321.27</u>
Total	<u>59689.83</u>

## **5. WELL-BEING OF FUTURE GENERATIONS**

- 5.1 The revenue raised through Council Tax supports effective financial planning which is a key element in ensuring that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are met.

## **6. EQUALITIES IMPLICATIONS**

- 6.1 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.

## **7. FINANCIAL IMPLICATIONS**

- 7.1 As identified throughout this report.

## **8. PERSONNEL IMPLICATIONS**

- 8.1 There are none.

## **9. CONSULTATIONS**

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

## **10. RECOMMENDATIONS**

- 10.1 It is recommended that:

- The Council Tax collection rate of 97% remains unchanged for 2017/18.
- CTRS funding is increased by the same percentage as the Council Tax for 2017/18. This will be funded by setting aside funding from anticipated Council Tax income as outlined in paragraph 4.6.
- The Council Tax Base for the year 2017/18 be 59,689.83, with the Council Tax Base for each community council area as outlined in paragraph 4.7.

## **11. REASONS FOR THE RECOMMENDATIONS**

- 11.1 To determine the Council Tax base for 2017/18.

## **12. STATUTORY POWER**

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

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Consultees: C. Burns, Interim Chief Executive  
Cllr K. Reynolds, Leader  
Cllr B. Jones, Deputy Leader/Cabinet Member for Corporate Services  
N. Scammell, Acting Director of Corporate Services & Section 151 Officer  
J. Carpenter, Council Tax & NNDR Manager  
S. O'Donnell, Principal Council Tax & NNDR Officer  
A. Southcombe, Finance Manager, Corporate Finance

Appendices:  
Appendix 1 Council Tax Dwellings Return for 2017-18

English / Saesneg

Caerphilly County Borough Council



ystadegau  
ar gyfer cymru  
statistics  
for wales

Mrs Nicole Scammell  
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 2017-18 with reference to dwellings shown on the valuation list for the authority as at 31 October 2016 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 2017-18.

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

**23 November 2016**

(ii) final ratified taxbase

**4 January 2017**

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.

E-mail: lgfs.transfer@wales.gsi.gov.uk

Telephone: 029 2082 5673



Llywodraeth Cymru  
Welsh Government

	A*	Valuation band										Total (= sum of band figures)
		A	B	C	D	E	F	G	H	I		
<b>Part A: Chargeable dwellings</b>												
A1		14,535	25,925	17,962	9,086	6,271	2,183	739	88	68		76,857
A2		54	207	179	103	68	29	13	4	15		672
A3	54	14,688	25,897	17,886	9,051	6,232	2,167	730	99	53		76,857
B1	23	6,998	16,157	11,940	6,602	5,104	1,871	625	71	43		49,434
B2a	30	7,683	9,705	5,926	2,437	1,116	290	98	12	6		27,303
B2b	1	7	35	20	12	12	6	7	16	4		120
B3a	0	0	0	0	0	0	0	0	0	0		0
B3b		0	0	0	0	0	0	0	0	0		0
B3c		0	0	0	0	0	0	0	0	0		0
B4	54	14,688	25,897	17,886	9,051	6,232	2,167	730	99	53		76,857
<b>Validation check: B4 should equal A3 (failure = difference, pass =0)</b>												
<b>Discount and premium adjustments</b>												
B5	0	0	0	0	0	0	0	0	0	0		0
B6		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
B7		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
<b>Part C: Calculation of chargeable dwellings with discounts and premiums</b>												
C2	46	12,764	23,453	16,395	8,436	5,947	2,092	702	88	50		
C3	69	619	719	819	1	1119	1319	1519	1819	2119		
C4	25.56	8,509.17	18,241.42	14,572.89	8,435.75	7,268.56	3,021.06	1,170.00	176.00	115.50		61,535.91
C5	46	12,764	23,453	16,395	8,436	5,947	2,092	702	88	50		
C6	25.56	8,509.17	18,241.42	14,572.89	8,435.75	7,268.56	3,021.06	1,170.00	176.00	115.50		61,535.91
<b>Part D: Memorandum items</b>												
D1		592	761	460	182	97	54	30	2	9		2,187
D2		0	0	0	0	0	0	0	0	0		0
(sum of individual bands - carry to E1)												

## Part E: Calculation of council tax base

E1	Chargeable dwellings: band D equivalents (=C4 total)	61,535.91
E2	Collection rate (please enter to 2 decimal places)	97.00 %
E3	= E1 x E2 (rounded to 2 decimal places)	59,689.83
E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	0.00
E5	Council tax base for tax-setting purposes (=E3+E4)	59,689.83
E5a	Discounted chargeable dwellings excluding premium adjustment	61,535.91
E6	100% council tax base for calculating revenue support grant (=E5a+E4)	61,535.91

## Part F: Exempt dwellings by class of exemption

Class A	332	Class I	26	Class Q	4
Class B	0	Class J	9	Class R	0
Class C	946	Class K	1	Class S	4
Class D	6	Class L	18	Class T	15
Class E	129	Class M	0	Class U	319
Class F	260	Class N	77	Class V	0
Class G	10	Class O	0	Class W	26
Class H	5	Class P	0	Total all classes	2,187

(must match total of lines D1 and D2)

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Administration only

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Validation check







Part G : Variable discounts

	Area	Discount percentage applied	Properties / Discounts	A*	Valuation band										Total		
					A	B	C	D	E	F	G	H	I				
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
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
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
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
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
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
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
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
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
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
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
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: 23/11/12

For Welsh Government Administration only	BJANBHPBMBVAP	A-D
	OCHNCRZBSN	E-F
	AJLBAAFZBKBK	H
	BZBJCIBNXBSS	Total