

CABINET - 14TH DECEMBER 2016

SUBJECT: COUNCIL TAX BASE 2017-2018

REPORT BY: ACTING DIRECTOR OF CORPORATE SERVICES AND S151 OFFICER

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 31st 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:

Rand D

Community Councils Tax Base 2017/18

Community Council

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
Maesycwmmer	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

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

v.1.0

English / Saesneg	
Caerphilly County Borough Council	_
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)

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:

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

Part A: Chargeable dwellings		0000									
	A.	4	89	o	O	ш	t.	9	Ξ		band figures)
A1 All chargeable dwellings		14,535	25,925	17,962	980'6	6,271	2,183	739	88	89	76,857
A2 Dwellings subject to disability reduction (included in line A1)		54	207	179	103	89	29	13	4	15	672
A3 Adjusted chargeable dwellings (taking into account disability reductions)	54	14,688	25,897	17,886	9,051	6,232	2,167	730	66	63	76,857
B1 Dwellings with no discount (including empty properties and second homes with no discount)	23	6,998	16,157	11,940	6,602	5,104	1,871	625	7.1	43	49,434
B2a Dwellings with a 25% discount (excluding empty properties and second homes)	30	7,683	9,705	5,926	2,437	1,116	290	86	12	9	27,303
B2b Dwellings with a 50% discount (excluding empty properties and second homes)	•	7	35	20	12	12	9	7	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 an empty property or second homes discount		0	0	0	0	0	0	0	0	0	0
B3c Dwellings with an empty property or second homes premium		0	0	0	0	0	0	0	0	0	0
B4 Total adjusted chargeable dwellings (sum of B1 toB3c=A3)	54	14,688	25,897	17,886	9,051	6,232	2,167	730	66	53	76,857
Validation check: B4 should equal A3 (failure = difference, pass =0)	0	0	0	0	0	0	0	0	0	0	0
Discount and premium adjustments											
B5 Total variable discounts (=Part G line 12)	0	0	0	0	0	0	0	0	0	0	0
B6 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 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-(B2ax0.25)-(B2bx0.5)-B5-B6+B7)	46	12,764	23,453	16,395	8,436	5,947	2,092	702	88	90	
C3 Ratio to band D	6/9	6/9	7/9	6/8	·	11/9	13/9	15/9	18/9	21/9	
C4 Band D equivalents (=C2xC3) (rounded to 2 decimal places)	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 Total discounted dwellings excluding premium adjustment	46	12,764	23,453	16,395	8,436	5,947	2,092	702	88	20	
C6 Band D equivalents excluding premium adjustment	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
Part D: Memorandum items											(sum of individual bands - carry to E1)
D1 Exempt dwellings Classes A to N and P to W (not included in sections A to C above)		265	761	460	182	26	54	30	2	6	2,187
D2 Exempt dwellings Class O (not included in sections A to C above)		0	0	0	0	0	0	0	0	0	0

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Part E: C	alculation 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

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 (must match total of	2,187 ines D1 and D2)
	For Welsh Government Administration only	OCHNCRZB	SN	Validation check	ОК

Code: 544 Authority: Caerphilly County Borough Council

CT1 2017-18

Part H: 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.

Please enter actual dwelling numbers

		A	В	С	D	E	F	G	Н	1	Total
H1	Chargeable empty properties with no discount or premium	346	300	147	53	29	10	5	1	2	893
H2	Chargeable second homes with no discount or premium	61	104	55	22	18	9	3	1	• 1	274

Empty Property Discount

Please enter by band and percentage discount, the number of dwellings that are empty as at 31 October 2016.

	Percentage Discount	А	В	С	D	Е	F	G	н	r	Total
НЗа	10	0	0	0	0	0	0	0	0	0	0
H3b	25	0	0	0	0	0	0	0	0	0	0
НЗс	50	0	0	0	0	0	0	0	0	0	0
H3d	75	0	0	0	0	0	0	0	0	0	0
НЗе	100	0	0	0	0	0	0	0	0	0	0
H3f		0 .	0	0	0	0	0	0	0	0	0
H3g	Total	0	0	0	0	0	0	0	0	0	0

Empty Property Premium

Please enter by band and percentage the premium your authority charges for empty properties and not included in table above.

	Percentage Premium	A	В	С	D	E	F	G	Н	if i	Total
Н4а	10	0	0	0	0	0	0	0	0	0	0
H4b	25	0	0	0	0	0	0	0	0	0	0
H4c	50	0	0	0	0	0	0	0	, 0	0	0
H4d	75	0	0	0	0	0	0	0	0	0	0
H4e	100	0	0	0	0	0	0	0	0	0	0
H4f		0	0	0	0	0	0	0	0	0	0
H4g	Total	0	0	0	0	0	0	0	0	0	0

Second Homes Discount

Please enter by band and percentage the discount your authority awards for dwellings registered as second homes

	Percentage Discount	A	В	С	D	E	of F	G	Н	1	Total
Н5а	10	0	0	0	0	0	0	0	0	0	0
H5b	25	0	0	0	0	0	0	0	0	0	0
Н5с	50	0	0	0	0	0	0	0	0	0	0
H5d	75	0	0	0	0	0	0	0	0	0	0
H5e	100	0	0	0	0	0	0	0	0	0	0
H5f		0	0	0	0	0	0	0	0	0	0
H5g	Total	0	0	0	0	0	0	0	0	0	0

Second Homes Premium

Please enter by band and percentage the premium your authority charges for dwellings registered as second homes and not included in table above.

	Percentage Premium	А	В	С	D	Е	F	G	н		Total
Н6а	10	0	0	0	0	0	0	0	0	0	0
H6b	25	0	0	0	0	0	0	0	0	0	0
H6c	50	0	0	0	0	0	0	0	0	0	0
H6d	75	0	0	0	0	0	0	0	0	0	0
H6e	100	0	0	0	0	0	0	0	0	0	0
H6f		0	0	0	0	0	0	- 0	0	0	0
H6g	Total	0	0	0	0	0	0	0	0	0	0

Code: 544 **Authority: Caerphilly County Borough Council**

CT1 2017-18

Part H: Empty and second homes - chargeable only - exclude exemptions

Н7	Total chargeable empty properties	346	300	147	53	29	10	5	1	2	893
Н8	Total chargeable second homes	61	104	55	22	18	9	3	1	1	274

Dwelling equivalents
Reduction due to Empty Property Discount

	Percentage Discount	A	В	С	D	E	F	G	н	ı	Total
Н9а	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H9b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Н9с	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H9d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Н9е	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H9f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Empty Property Premium

	Percentage Premium	A	В	С	D	E	F	G	н	Lend	Total
H10a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H10b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H10c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H10d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H10e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H10f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	В	С	D	E	F	G	н	1	Total
H11a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H11b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H11c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H11d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H11e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H11f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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

Di. 22	Percentage Premium	A	В	С	D	E	F	G	н	I I	Total
H12a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H12b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H12c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H12d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H12e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H12f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H12g	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	Area	Discount pecentage applied	Properties / Discounts	*A	A	۵	O	٥	ш	L.	O	Ξ		Total
G	Enter the name of area 1*	%0	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	00.00
G2			Discounts	00:00	00.00	00:00	00.00	00.00	00.00	00.00	00.00	0.00	00.00	00.00
G3	Enter the name of area 2*	%0	0% Number of properties	0.00	00.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	00:00
G4			Discounts	00.00	00.00	00:00	00.00	00:00	0.00	00:00	00.00	0.00	00:00	00.00
GS	Enter the name of area 3*	%0	0% Number of properties	0.00	0.00	00:00	00.00	00.00	0.00	00.00	0.00	0.00	00:00	00.00
99	期		Discounts	0.00	00.00	00:00	00.00	00.00	0.00	0.00	00.00	0.00	00:00	00.00
G7	Enter the name of area 4*	%0	0% Number of properties	0.00	00.00	0.00	00.00	00.00	0.00	0.00	0.00	0.00	00:00	00.00
68			Discounts	00.00	0.00	00:00	00:00	00:00	0.00	00.00	00:00	0.00	00.00	0.00
69	Enter the name of area 5*	%0	0% Number of properties	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00
G10	0		Discounts	00.00	0.00	00.00	00:00	00:00	0.00	00.00	00:00	0.00	00:00	00.00
G11	1		Total number of properties	00:00	00.00	00:00	0.00	00.00	00:00	00.00	0.00	00:00	00.0	00:00
G11	G12 Total discounts (G2+G4+G6+G8+G10) (see note 11)	G6+G8+G10) (sec	9 note 11)	00.00	00.00	00.00	00:00	00.00	00:0	00.00	00.00	0.00	00.00	0.00

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

CERTIFICATE OF CHIEF FINANCIAL OFFICER

figures have been approved, in accordance with section 67 of the Local Government Finance Act 1992, as amended by section 84 of the Authorities (Calculation of Council Tax Base) Regulations 1995 (Wales) (SI 1995/2561) as amended. Where indicated below, the 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 Local Government Act 2003.

appropriate box Please tick the

The figures have not yet been approved;

the figures have been approved by executive decision;

the figures have been approved by the full council.

Chief Financial Officer: // ///

BJANBHPBMBVAP OCHNCRZBSN For Welsh Government Administration only

AJLBAAFZBKBK BZBJCIBNXBSS