



## CABINET – 13TH DECEMBER 2017

**SUBJECT: COUNCIL TAX BASE 2018-2019**

**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 2018/19.

### 2. SUMMARY

2.1 The report provides details of the Council Tax base for 2018/19 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 61,797.95 for 2018/19. This is a **0.43%** increase on 2017/18. 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 2017/18 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 2016/17 was 97.1%, which was the best ever performance for Caerphilly CBC. This has been achieved against the backdrop of reduced staffing levels. The Authority actively 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 2016/17 the Council Tax surplus was £1.6m. Members should note that the surplus is used to support the Authority's base budget.
- 4.4 The Council Tax base for 2018/19 is 61,797.95 x 97% which equates to **59,944.01**. The Council Tax base analysed over community council areas is as follows:

### **Community Councils Tax Base 2018/19**

<b>Community Council</b>	<b>Band D</b>
Aber Valley	2,013.21
Argoed	852.94
Bargoed	3,610.53
Bedwas, Trethomas & Machen	3,772.63
Blackwood	2,931.10
Caerphilly	6,223.46
Darran Valley	703.87
Draethen, Waterloo & Rudry	609.20
Gelligaer	6,270.57
Llanbradach & Pwllypant	1,470.45
Maesycwmmmer	771.48
Nelson	1,600.32
New Tredegar	1,337.97
Penyrheol, Trecenydd & Energlyn	4,406.55
Rhymney	2,536.93
Risca East	2,043.79
Risca West	1,777.74
Van	1,637.45
Areas without Community Councils	<u>15,373.82</u>
<b>Total</b>	<b><u>59,944.01</u></b>

## **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 2018/19.
- The Council Tax Base for the year 2018/19 be 59,944.01, with the Council Tax Base for each community council area as outlined in paragraph 4.4.

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

11.1 To determine the Council Tax base for 2018/19.

## **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 D. Poole, Leader  
Cllr B. Jones, Deputy Leader/Cabinet Member for Finance, Performance and Governance  
R. Harris, Internal Audit Manager & Acting Deputy Monitoring 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 2018-19

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 ) 864013

Authorities are required to calculate the council tax base for 2018-19 with reference to dwellings shown on the valuation list for the authority as at 31 October 2017 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 2018-19.

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 | <b>22 November 2017</b> |
| (ii) final ratified taxbase               | <b>03 January 2018</b>  |

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

1 2 3 4 5 6 7 8 9 10 11

	A*	Valuation band									Total (= sum of band figures)
		A	B	C	D	E	F	G	H	I	
<b>Part A: Chargeable dwellings</b>											
A1		14,594	25,974	18,056	9,068	6,327	2,219	751	85	71	77,145
A2		52	205	178	103	70	31	14	5	15	673
A3	52	14,747	25,947	17,981	9,035	6,288	2,202	742	95	56	77,145
B1	21	7,026	16,214	12,013	6,578	5,150	1,885	644	70	45	49,646
B2a	31	7,710	9,691	5,950	2,437	1,124	310	92	9	7	27,361
B2b	0	11	42	18	20	14	7	6	16	4	138
B3a	0	0	0	0	0	0	0	0	0	0	0
B3b	0	0	0	0	0	0	0	0	0	0	0
B3c	0	0	0	0	0	0	0	0	0	0	0
B4	52	14,747	25,947	17,981	9,035	6,288	2,202	742	95	56	77,145
Validation check: B4 should equal A3 (failure = difference, pass =0)											
<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	44	12,814	23,503	16,485	8,416	6,000	2,121	716	85	52	
C3	519	619	719	819	1	1119	1319	1519	1819	2119	
C4	24.58	8,542.67	18,280.31	14,652.89	8,415.75	7,333.33	3,063.67	1,193.33	169.50	121.92	61,797.95
C5	44	12,814	23,503	16,485	8,416	6,000	2,121	716	85	52	
C6	24.58	8,542.67	18,280.31	14,652.89	8,415.75	7,333.33	3,063.67	1,193.33	169.50	121.92	61,797.95
(sum of individual bands - carry to E1)											
<b>Part D: Memorandum items</b>											
D1		551	762	414	187	91	46	27	4	6	2,088
D2		0	0	0	0	0	0	0	0	0	0

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BJBLAACCSOAG

**Part E: Calculation of council tax base**

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	61,797.95
23	E2	Collection rate (please enter to 2 decimal places)	97.00 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	59,944.01
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)	59,944.01
26.1	E5a	Discounted chargeable dwellings excluding premium adjustment	61,797.95
27	E6	100% council tax base for calculating revenue support grant (=E5a+E4)	61,797.95

**Part F: Exempt dwellings by class of exemption**

28 to 51.5	Class A	290	Class I	24	Class Q	3
	Class B	0	Class J	9	Class R	0
	Class C	871	Class K	1	Class S	12
	Class D	4	Class L	21	Class T	16
	Class E	111	Class M	0	Class U	337
	Class F	262	Class N	88	Class V	0
	Class G	9	Class O	0	Class W	27
	Class H	3	Class P	0	Total all classes	2,088
						(must match total of lines D1 and D2)
For Welsh Government Administration only						OCMASASBKBJAB
Validation check:						OK

Part G : Variable discounts

12

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.

*[Signature]*

Chief Financial Officer:

Date: 14/11/17

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	OCMASASBKJAB	E-F
	AIBHECMGBTBT	H
	BZCMFCCAZBKAG	Total



## 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.

		12	2	3	4	5	6	7	8	9	10	11
94	H7	Total chargeable empty properties	347	310	140	43	23	7	8	0	1	879
95	H8	Total chargeable second homes	63	99	57	19	13	7	2	2	3	265

## Dwelling equivalents

## Reduction due to 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
97	H9b	25	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
99	H9d	75	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
101	H9f	0	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

## Increase due to 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
104	H10b	25	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
106	H10d	75	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
108	H10f	0	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

## 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
111	H11b	25	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
113	H11d	75	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
115	H11f	0	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

## 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
118	H12b	25	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
120	H12d	75	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
122	H12f	0	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