



CABINET – 13TH DECEMBER 2023

SUBJECT: COUNCIL TAX BASE 2024-2025

REPORT BY: CORPORATE DIRECTOR FOR EDUCATION AND CORPORATE SERVICES

1. PURPOSE OF REPORT

1.1 For Cabinet to agree the calculation of the Council Tax Base for the 2024/25 financial year.

2. SUMMARY

2.1 The report provides details of the Council Tax base for 2024/25 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 the 2024/25 financial year.
- The Council Tax Base for 2024/25 be **61,292.66**, with the Council Tax Base for each community council area being as outlined in paragraph 5.6.

4. REASONS FOR THE RECOMMENDATIONS

4.1 To determine the Council Tax base for 2024/25.

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 is the measure of the relative taxable capacity of different areas within the County Borough and is calculated in accordance with prescribed rules. The Tax Base represents the number of chargeable dwellings in the area expressed as Band D equivalents, taking into account the total number of exemptions, disablement reductions and discounts, with the net Tax Base calculated by taking account of the Council's estimated collection rate.

5.3 The gross Council Tax base for discounted chargeable dwellings expressed as Band D equivalents has been calculated at 62,864.27 for 2024/25. This figure is used by Welsh Government as part of the process for calculating the Revenue Support Grant.

- 5.4 The in-year collection rate for Council Tax had been maintained at between 96% and 97% prior to the breakout of the Covid-19 pandemic and then the subsequent Cost of Living crisis. Last year however, it was only 94.9%. This was representative across most Welsh authorities, with the majority reporting a lower in-year collection rate due to the impact of the Cost of Living crisis. Revenue and Benefits Teams across Wales were diverted to pay out emergency Welsh Government Cost of Living Grants to help support local residents.
- 5.5 The Authority actively pursues all Council Tax arrears which historically results in the previously approved collection rate of 97.5% being regularly exceeded over time. It is therefore proposed that the budgeted collection rate be maintained at 97.50% for 2024/25.
- 5.6 The Council Tax base for 2024/25 is 62,864.27 x 97.50%, which equates to **61,292.66**. Members are advised that increases in Band D equivalents can result in a reduced Revenue Support Grant when the Local Government Financial Settlement announcement is made later this year. The Council Tax base analysed over community council areas is as follows: -

Community Councils Tax Base 2024/25

Community Council	Band D
Aber Valley	2,004.04
Argoed	888.77
Bargoed	3,700.00
Bedwas, Trethomas and Machen	4,025.28
Blackwood	2,936.94
Caerphilly	6,289.37
Darran Valley	712.73
Draethen, Waterloo and Rudry	620.58
Gelligaer	6,321.20
Llanbradach and Pwllypant	1,511.85
Maesycwmmmer	993.07
Nelson	1,593.91
New Tredegar	1,339.06
Penyrheol, Trecenydd and Energlyn	4,556.25
Rhymney	2,560.78
Risca East	2,043.78
Risca West	1,820.30
Van	1,626.36
Areas without Community Councils	15,748.39
Total	61,292.66

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. SUMMARY OF INTEGRATED IMPACT ASSESSMENT

- 7.1 The calculation of the Council Tax base is a statement of fact and as such an Integrated Impact Assessment is not required.

8. FINANCIAL IMPLICATIONS

8.1 As identified throughout this report.

9. PERSONNEL IMPLICATIONS

9.1 There are none in respect of this report.

10. CONSULTATIONS

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

11. STATUTORY POWER

11.1 Local Government Finance Act 1992 and regulations made under the Act.

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Appendices:

Appendix 1 Council Tax Dwellings Return for 2024-25