



SPECIAL COUNCIL – 25TH FEBRUARY 2015

SUBJECT: COUNCIL TAX RESOLUTION 2015/16 AND COUNCIL TAX REDUCTION SCHEME

REPORT BY: ACTING DIRECTOR OF CORPORATE SERVICES & SECTION 151 OFFICER

1. PURPOSE OF REPORT

- 1.1 To provide Members with details of the Authority's Council Tax for the 2015/16 financial year prior to passing the necessary statutory resolutions.
- 1.2 To seek Council approval to continue with the Council Tax Reduction Scheme for 2015/16.

2. SUMMARY

- 2.1 The report provides details of the Council Tax Setting Resolutions for 2015/16 along with a recommendation that they be approved.
- 2.2 The report also recommends continuing to operate a Council Tax Reduction Scheme for the 2015/16 financial year, on the same basis as the scheme used in 2014/15.

3. LINKS TO STRATEGY

- 3.1 The Council is required annually to approve a balanced budget and agree Council Tax levels.

4. THE REPORT

4.1 Council Tax Resolutions

- 4.1.1 The Local Government Finance Act 1992 and The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 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.
- 4.1.2 At its meeting on the 10th December 2014, Cabinet agreed the Council Tax base for 2015/16 as 59,318.14.
- 4.1.3 Earlier in this evening's meeting Council was asked to agree the total revenue budget for 2015/16 as £325.613m, which included a proposed Council Tax increase of 3.9% i.e. Council Tax Band D set at £992.02 per annum (an increase of 71p per week).
- 4.1.4 In accordance with the requirements of The Local Government Act 1992, the resolutions attached as Appendix 1 are submitted for consideration along with a recommendation that they be approved.

4.2 Council Tax Reduction Scheme 2015/16

- 4.2.1 On 28th January 2014, the Council adopted a Council Tax Reduction Scheme for 2014/15 (its local scheme) in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (as amended). These regulations prescribe the main features of the scheme to be adopted by all Councils in Wales and allow for some limited local discretions. The scheme provides for claimants to receive a reduction of up to 100% of their Council Tax bill in certain circumstances.
- 4.2.2 The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2015 came into force on 21st January 2015. These reflect changes related to social security benefits and uprate figures in line with Housing Benefit for the 2015/16 financial year, together with minor technical changes and some administrative improvements. As the 2015 regulations do not contain any significant changes for claimants, it is proposed that the Council continues its local scheme in line with the regulations as recently amended for the financial year 2015/16, effective from 1st April 2015, and continues to exercise the previously approved discretions.
- 4.2.3 The 2015/16 budget for the Council Tax Reduction Scheme totals £14.634m.

5. EQUALITIES IMPLICATIONS

- 5.1 As part of the 2015/16 budget-setting process Equalities Impact Assessments have been completed for all savings proposals that impact on the public and service users.
- 5.2 An Equalities Impact Assessment has previously been carried out for the Council Tax Reduction Scheme. As the proposed Scheme for 2015/16 has no significant changes from previous years, a further impact assessment will not be required at this time.

6. FINANCIAL IMPLICATIONS

- 6.1 As detailed throughout the report.

7. PERSONNEL IMPLICATIONS

- 7.1 There are no direct personnel implications arising from this report.

8. CONSULTATIONS

- 8.1 There are no consultation responses that have not been reflected in this report.

9. RECOMMENDATIONS

- 9.1 It is recommended that Council:-
- 9.1.1 Approves the statutory Council Tax Resolutions as detailed in Appendix 1 of this report.
- 9.1.2 Agrees that the current Council Tax Reduction Scheme should continue for the 2015/16 financial year along with the previously agreed local discretions.

10. REASONS FOR THE RECOMMENDATIONS

- 10.1 The Council is required annually to agree a Council Tax rate and adopt the Council Tax Reduction Scheme and local discretions.

11. STATUTORY POWER

- 11.1 Local Government Finance Act 1992 and regulations made under the Act.
- 11.2 Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (as amended).

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Background Papers:
Council Report 28th January 2014 – Council Tax Reduction Scheme 2014/15
Cabinet Report 10th December 2014 – Council Tax Base 2015/16

Appendices:
Appendix 1: Council Tax Resolutions 2015/16