

## **FULL COUNCIL REPORT**

Date Written	05 <sup>th</sup> November 2014
Report Author	Mike Parry
Service Area	Revenue
Exempt/Non Exempt	Non Exempt
Committee Date	3 <sup>rd</sup> December 2014

*To: Mayor, Ladies and Gentlemen*

### **COUNCIL TAX BASE FOR 2015/16**

**PURPOSE OF THE REPORT:** To set the Council Tax base for 2015/16

#### **1.0 INTRODUCTION AND BACKGROUND**

- 1.1 It is a requirement of the Local Authorities (Calculation of Tax Base) Regulations 1995 as amended by the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendments) Regulations 2004, that a Council resolution is made each year confirming the Council Tax base for the Council area as a whole and for the area covered by the Bedlinog Community Council.
- 1.2 The latest Valuation list shows the following information:

<b>Band</b>	<b>Valuation Spread</b>	<b>No of Properties</b>		<b>%</b>
		<b>2013/14</b>	<b>2014/15</b>	
A	Less than £44,000	13970	13991	52.1
B	£44,001 - £65,000	6622	6637	24.7
C	£65,001 - £91,000	2130	2135	7.9
D	£91,001 - £123,000	2064	2076	7.7
E	£123,001 - £162,000	1314	1346	5.0
F	£162,001 - £223,000	529	535	2.0
G	£223,001 - £324,000	138	140	<1
H	£324,001 - £424,000	4	4	<1
I	£424,001 and over	10	10	<1
		<b>26781</b>	<b>26874</b>	

- 1.3 Liable persons for each property are charged on the basis of the Band D charge declared by the Council as follows:

<b>Band</b>	<b>Ratio to Band D</b>
A	6/9
B	7/9
C	8/9
D	9/9
E	11/9
F	13/9
G	15/9
H	18/9
I	21/9

- 1.4 The Council Tax Base must now be determined by Council for the County Borough area and the Bedlinog Community Council area. The declaration to be made refers to what is termed the 'Band D' equivalent of all properties. Referring to paragraph 1.3, members will note that Band A properties pay 6/9 of the charge and count as 6/9 of a property when compared to Band D. Similarly, Band B properties as 7/9 of a property and so on.
- 1.5 The estimated collection rate for 2015/16 has been set at 96%, the same estimated figure as 2014/15.

## **2.0 FINANCIAL IMPLICATIONS**

- 2.1 This report sets the Council Tax Base for 2015/16 from which the Council Tax will be derived.

## **3.0 SINGLE INTEGRATED PLAN AND SUSTAINABILITY IMPACT SUMMARY**

- 3.1 The Single Integrated Plan and Sustainability Impact Assessment has been completed and there is no impact on the Corporate Plan or Single Integrated Plan arising from this report. Any consequential impact will be determined and reported on in the Council report that sets the Council Tax. (February/March 2015).

## **4.0 EQUALITY IMPACT ASSESSMENT**

- 4.1 An Equality Impact Assessment (EqIA) screening form has been prepared for the purpose of this report. It has been found that a full report is not required at this time. The screening form can be accessed on the Council's website/intranet via the Equality Impact Assessment link.

## 5.0 RECOMMENDATION(S) that

- 5.1 Taking into account the number of properties in each valuation band, discounts and reductions for disabilities, I would recommend that the Council passes the following resolution:

That pursuant to this report and in accordance with the Local Authorities (Calculation of Tax Base) regulations 1995, as amended by the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed class of Dwellings) (Wales) (Amendments) regulations 2004, the number calculated by the Merthyr Tydfil County Borough Council for 2015/16 shall be 17,725.11 (17,629.02 – 2014/15) and for the area covered by the Bedlinog Community Council for 2015/16 shall be 1007.72 (966.98 – 2014/15).

**ELLIS COOPER**  
**CORPORATE DIRECTOR OF CUSTOMER SERVICES**

<b>BACKGROUND PAPERS</b>		
<b>Title of Document(s)</b>	<b>Document(s) Date</b>	<b>Document Location</b>
Valuation Office Agency number and band report	27 <sup>th</sup> October 2014	Revenue Section
Northgate Council Tax Base report	31 <sup>st</sup> October 2014	Revenue Section
Welsh Government CT1 Report	31 <sup>st</sup> October 2014	Revenue Section
Equality Impact Assessment Screening Document	07 <sup>th</sup> November 2014	Electronic Library
Single Integrated Plan and Sustainability Impact Assessment	07 <sup>th</sup> November 2014	Electronic Library

***Consultation has been undertaken with the Corporate Management Team in respect of each proposal(s) and recommendation(s) set out in this report.***