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FULL COUNCIL REPORT

Date Written	4 th February 2015
Report Author	Steve Jones
Service Area	Finance
Exempt/Non Exempt	Non Exempt
Committee Date	25 th February 2015

To: *Mayor, Ladies and Gentlemen*

Council Tax Resolution 2015/16

PURPOSE OF THE REPORT:

To advise Council of the calculation of the Budget Requirement and Council Tax for 2015/16 under the Local Government Finance Act 1992 (as amended) and to seek approval for the formal Council Tax Resolution for 2015/16.

1.0 INTRODUCTION AND BACKGROUND

1.1 The Local Government Finance Act 1992 (as amended), most recently by the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013, requires the Council to set out its calculations of its Budget Requirement and Council Tax for the forthcoming financial year under statutory council tax resolutions.

2.0 COUNCIL TAX 2015/16

2.1 Merthyr Tydfil County Borough Council

The "*Budget and Council Tax 2015/16 – State of the Council Debate*" report to this Council of 25th February 2015 recommended for approval:

- A Budget Requirement for 2015/16 of £113.265 million.
- A Council Tax increase of 4.5% for 2015/16, resulting in a County Borough Council Band D Council Tax of £1,352.72 for 2015/16.

2.2 **South Wales Police Authority**

The South Wales Police Authority precept in respect of services provided to the Merthyr Tydfil County Borough Council area for 2015/16 is £3,542,493. This equates to a Band D equivalent charge of £199.86, a 5% increase on the previous year.

2.3 **Bedlinog Community Council**

The Bedlinog Community Council precept in respect of services provided to the Bedlinog Community Council area for 2015/16 is £19,500. This equates to a Band D equivalent charge of £19.35.

2.4 The Welsh Government has determined that the Non Domestic Rate for Wales for 2015/16 will be 48.2 pence in the £.

3.0 **FINANCIAL IMPLICATION(S)**

3.1 The statutory Council Tax resolution for the financial year ending 31st March 2016 is outlined in Appendix 1 and is summarised as follows:

- Total Budget Requirement for 2015/16 of £113,265,040 (inclusive of Bedlinog Community Council precept of £19,500 and exclusive of Discretionary Non Domestic Rate Relief of £20,000)
- Total Council Tax levy for 2015/16 for the Merthyr Tydfil County Borough Council area of:

Council Tax Valuation Band	Merthyr Tydfil County Borough Council £	South Wales Police Authority £	Total Merthyr Tydfil Area £	Bedlinog Community Council £	Total Bedlinog Area £
A (6/9)	901.81	133.24	1,035.05	12.90	1,047.95
B (7/9)	1,052.12	155.44	1,207.56	15.05	1,222.61
C (8/9)	1,202.42	177.65	1,380.07	17.20	1,397.27
D (9/9)	1,352.72	199.86	1,552.58	19.35	1,571.93
E (11/9)	1,653.32	244.27	1,897.59	23.65	1,921.24
F (13/9)	1,953.93	288.68	2,242.61	27.95	2,270.56
G (15/9)	2,254.53	333.10	2,587.63	32.25	2,619.88
H (18/9)	2,705.44	399.71	3,105.15	38.70	3,143.85
I (21/9)	3,156.35	466.33	3,622.68	45.15	3,667.83

4.0 SINGLE INTEGRATED PLAN AND SUSTAINABILITY IMPACT SUMMARY

- 4.1 The Single Integrated Plan and Sustainability Impact Assessment has been completed and the proposals positively impact on the Financial Sustainability of Public Services.

5.0 EQUALITY IMPACT ASSESSMENT

- 5.1 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.

6.0 RECOMMENDATION(S) that

- 6.1 The formal statutory Council Tax resolutions 2015/16 as outlined in Appendix 1, and summarised in paragraph 3.1, be noted and approved.
- 6.2 The South Wales Police Authority approved precept for 2015/16 of £3,542,493 for the Merthyr Tydfil County Borough Council area be noted.
- 6.3 The Bedlinog Community Council approved precept for 2015/16 of £19,500 for the Community Council area be noted.
- 6.4 The Welsh Government 2015/16 Non Domestic Rate for Wales of 48.2 pence in the £ be noted.

GARETH CHAPMAN
CHIEF EXECUTIVE

BACKGROUND PAPERS		
Title of Document(s)	Document(s) Date	Document Location
Final Local Government Settlement 2015/16	10 th December 2014	Finance Department
Budget and Council Tax 2015/16 – State of the Council Debate	25 th February 2015	Council agenda / Finance Department
Local Government Finance Act 1992	6 th March 1992	Finance Department
The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013	28 th February 2013	Finance Department

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

Council Tax Resolution 2015/16

1. Council of 3rd December 2014 passed the resolution in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1995 (as amended) that the calculated Council Tax Base for 2015/16 shall be as follows:
 - (a) 17,725.11 for the Merthyr Tydfil County Borough Council area
 - (b) 1,007.72 for the Bedlinog Community Council area

2. That the following amounts be calculated in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (the Act), as amended by the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013:
 - (a) The aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (d) of the Act - **£156,293,500**
 - (b) The aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act - **£43,028,460**
 - (c) The amount by which the aggregate at 2.(a) above exceeds the aggregate at 2.(b) above, calculated by the Council in accordance with Section 32(4) of the Act, as its budget requirement for the year - **£113,265,040**
 - (d) The aggregate of the sums which the Council estimates for the year will be payable into its Council Fund in accordance with the Act in respect of Revenue Support Grant, Redistributed Non-Domestic Rates less discretionary Non Domestic Rate Relief - **£89,268,359**
 - (e) The amount at 2.(c) above less the amount at 2.(d) above, all divided by the amount at 1.(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year - **£1,353.82**
 - (f) The aggregate amount of all special items referred to in Section 34(1) of the Act - **£19,500**
 - (g) The amount at 2.(e) above less the result given by dividing the amount at 2.(f) above by the amount at 1.(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate - **£1,352.72**
 - (h) The amounts given by adding to the amount at 2.(g) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned below, divided by the amount at 1.(b) above calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax

for the year for dwellings in those parts of its area to which one or more special items relate -

Community Council	£
Bedlinog	19.35

- (i) The amounts given by multiplying the amounts at 2.(g) and 2.(h) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of the categories of dwellings listed in the different valuation bands -

Council Area	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £	Band I £
Bedlinog	914.71	1,067.17	1,219.62	1,372.07	1,676.97	1,981.88	2,286.78	2,744.14	3,201.50
All other parts of Merthyr Tydfil CBC area	901.81	1,052.12	1,202.42	1,352.72	1,653.32	1,953.93	2,254.53	2,705.44	3,156.35

3. It should be noted that for the year 2015/16 the South Wales Police Authority has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below-

South Wales Police Authority	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £	Band I £
All parts of the area	133.24	155.44	177.65	199.86	244.27	288.68	333.10	399.71	466.33

4. Having calculated the aggregate in each case of the amounts at 2.(i) and 3. above, the Council in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts of Council Tax for the year 2015/16 for each of the categories of dwelling shown below –

Council Area	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £	Band I £
Bedlinog	1,047.95	1,222.61	1,397.27	1,571.93	1,921.24	2,270.56	2,619.88	3,143.85	3,667.83
All other parts of Merthyr Tydfil CBC area	1,035.05	1,207.56	1,380.07	1,552.58	1,897.59	2,242.61	2,587.63	3,105.15	3,622.68