



## **FULL COUNCIL REPORT**

Date Written	07 <sup>th</sup> November 2016
Report Author	Mike Parry
Service Area	Revenues
Exempt/Non Exempt	Non Exempt
Committee Date	30 <sup>th</sup> November 2016

*To: Mayor, Ladies and Gentlemen*

## **COUNCIL TAX BASE FOR 2017/18**

### **1.0 SUMMARY OF THE REPORT**

- 1.1 The Council has to set the Council Tax base each year in accordance with the prescribed regulations, (see 3.1). This is the first stage in setting the Council Tax and also provides the precepting authorities with a key component to determine their financial requirements for the coming year.
- 1.2 The calculation is made with reference to the number of banded properties within the local authority area adjusted to take into account discounts and exemptions. The calculation also takes into account changes to the valuation list that appear likely to occur during 2017-18.

### **2.0 RECOMMENDATIONS that**

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

That pursuant to this report and in accordance with 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 2017/18 shall be 18,069.24 (17,896.23 – 2016/17) and for the area covered by the Bedlinog Community Council for 2017/18 shall be 1,127.21 (1,075.98 – 2016/17).

### 3.0 INTRODUCTION AND BACKGROUND

- 3.1 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.
- 3.2 The latest Valuation list shows the following information:

Band	Valuation Spread	No of Properties		%
		2015/16	2016/17	
A	Less than £44,000	14043	14100	52.0
B	£44,001 - £65,000	6629	6633	24.5
C	£65,001 - £91,000	2168	2168	8.0
D	£91,001 - £123,000	2081	2114	7.8
E	£123,001 - £162,000	1375	1422	5.2
F	£162,001 – £223,000	546	554	2.0
G	£223,001 – £324,000	142	142	<1
H	£324,001 - £424,000	2	2	<1
I	£424,001 and over	8	7	<1
		<b>26994</b>	<b>27142</b>	

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

Band	Ratio to Band D
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

- 3.4 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 3.3, 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.

3.5 The estimated collection rate for 2017/18 has been set at 96%, the same estimated figure as 2016/17.

#### **4.0 FINANCIAL IMPLICATIONS**

4.1 This report sets the Council Tax Base for 2017/18 from which the Council Tax will be derived.

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

5.1 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 2017).

#### **6.0 EQUALITY IMPACT ASSESSMENT**

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

**ELLIS COOPER**  
**DEPUTY CHIEF EXECUTIVE**

**CLLR PHIL WILLIAMS**  
**GOVERNANCE & CORPORATE**  
**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	30 <sup>th</sup> October 2016	Revenue Section
Northgate Council Tax Base report	31 <sup>st</sup> October 2016	Revenue Section
Welsh Government CT1 Report	31 <sup>st</sup> October 2016	Revenue Section
Single Integrated Plan and Sustainability Impact Assessment	09 <sup>th</sup> November 2016	Electronic Library
Equality Impact Assessment Screening Document	09 <sup>th</sup> November 2016	Electronic Library
<b>Does the report contain any issue that may impact the Council's Constitution?</b>		<b>No</b>

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