



## **FULL COUNCIL REPORT**

Date Written	6 <sup>th</sup> November 2020*
Report Author	Mark Price
Service Area	Revenue
Exempt/Non Exempt	Non Exempt
Committee Date	25 <sup>th</sup> November 2020

*To: Mayor, Ladies and Gentlemen*

## **Council Tax Base for 2021/22**

### **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.

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 2021-22.

### **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 2021/22 shall be 18,430.74 (18,400.53 – 2020/21) and for the area covered by the Bedlinog & Trelewis Community Council for 2021/22 shall be 1,167.51 (1,165.23 – 2020/21).

### 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		%
		2020/21	2021/22	
A	Less than £44,000	14,173	14,059	51.4
B	£44,001 - £65,000	6,665	6,671	24.4
C	£65,001 - £91,000	2,204	2,226	8
D	£91,001 - £123,000	2,163	2,174	8
E	£123,001 - £162,000	1,471	1,492	5.5
F	£162,001 – £223,000	566	566	2.1
G	£223,001 – £324,000	150	153	<1
H	£324,001 - £424,000	2	2	<1
I	£424,001 and over	7	7	<1
<b>Total</b>		<b>27,401</b>	<b>27,350</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 & Trelewis 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 assumed collection rate for 2021/22 has been set at 96%, the same figure as 2020/21.

#### 4.0 FINANCIAL IMPLICATION(S)

4.1 This report sets the Council Tax Base for 2021/22 from which the Council Tax will be derived.

#### 5.0 INTEGRATED IMPACT ASSESSMENT

	Positive Impacts	Negative Impacts	Not Applicable
<b>1. Merthyr Tydfil Well-being Objectives</b>	0 of 4	0 of 4	4 of 4
<b>2. Sustainable Development Principles - How have you considered the five ways of working:</b> <ul style="list-style-type: none"> <li>• Long term</li> <li>• Prevention</li> <li>• Integration</li> <li>• Collaboration</li> <li>• Involvement</li> </ul>	0 of 5	0 of 5	5 of 5
<b>3. Protected Characteristics</b> <i>(including Welsh Language)</i>	0 of 10	0 of 10	10 of 10
<b>4. Biodiversity</b>	0 of 1	0 of 1	1 of 1
<p><b><u>Summary:</u></b></p> <p>No positive or negative impacts have been identified against the Well-being Objectives, the Sustainable Development Principles and Biodiversity.</p>			

**ELLIS COOPER**  
CHIEF EXECUTIVE

**COUNCILLOR ANDREW BARRY**  
CABINET MEMBER FOR GOVERNANCE  
& CORPORATE SERVICES

<b>BACKGROUND PAPERS</b>		
Title of Document(s)	Document(s) Date	Document Location
Valuation Office Agency number and band report	6 <sup>th</sup> November 2020	Revenue Section

Northgate Council Tax Base Report	6 <sup>th</sup> November 2020	Revenue Section
Welsh Government CT1 Report	6 <sup>th</sup> November 2020	Revenue Section
Integrated Impact Assessment	6 <sup>th</sup> November 2020	Electronic Library
Does the report contain any issue that may impact the Council's Constitution?		<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.***