

Report of the Cabinet Member for Finance and Strategy

Council – 2 December 2014

COUNCIL TAX BASE CALCULATION 2015-2016

Purpose: This report details the calculation of the Council Tax Base for the City and County of Swansea, its Community Councils and the Swansea Bay Port Health Authority for 2015/16. The Council is required to determine the Council Tax Bases for 2015/16 by 31 December 2014.

Policy Framework: None

Reason for Decision: To comply with statutory requirements.

Consultation: Legal and Finance.

Recommendation: That the calculation of the Council Tax Base for 2015/16 be approved.

In accordance with the Local Authorities (Calculation of Tax Base) (Wales) Regulations 1995, as amended, the calculation by the City and County of Swansea Council for the year 2015/16 shall be:

For the whole area 89,066

For the area of Community Councils:

Bishopston	1,947
Clydach	2,566
Gorseinon	3,097
Gowerton	1,962
Grovesend & Waungron	398
Ilston	315
Killay	2,075
Llangennith, Llanmadoc & Cheriton	492
Llangyfelach	952
Llanrhidian Higher	1,594
Llanrhidian Lower	326
LLwchwr	3,294
Mawr	739
Mumbles	9,596
Penllergaer	1,358
Pennard	1,442
Penrice	432
Pontardulais	2,268
Pontlliw & Tircoed	1,043
Port Eynon	418
Reynoldston	281
Rhossili	195
Three Crosses	718
Upper Killay	570

For the area of the Swansea Bay Port
Health Authority 62,000

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1. Council Tax Base Calculation.

- 1.1 The City and County of Swansea Council is required to determine the Council Tax Base for 2015/16 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2015/16.
- 1.3 The Police and Crime Commissioner for South Wales will be informed of the Council's Tax Base in relation to their precepts and levies.
- 1.4 The Tax Base must be calculated as follows:
 - take the number of dwellings for each valuation band as at 31 October 2014
 - adjust for the estimated changes during the year, i.e. additions, reductions (including those for disabled adaptations), deletions and exemptions
 - reduce by the number of discounts allowed
 - convert each Band to a Band D equivalent by applying the relevant multiplier, e.g. for Band A multiply by 6 and divide by 9
 - sum the Band D equivalent for each band
 - multiply this by the estimated collection rate
 - add the Band D equivalent of exempt class O properties, i.e. dwellings owned by the Ministry of Defence

The following assumption has been made –

- the collection rate will be 97.5%
- 1.5 The estimated 2015/16 Council Tax Base for the whole of the City and County of Swansea has been calculated as 89,066. The comparable figure for 2014/15 was 88,367.
 - 1.6 The calculation of the Council's Tax Base is set out in Appendix A. Percentage changes are shown in Appendix B.

2. Financial Implications.

- 2.1 The gross tax base, before applying the collection rate, has slightly increased and will be reflected in the Revenue Support Grant which the Council receives from Welsh Government, so that there will in total only be a marginal net impact of increased income to the Council.

3. Legal Implications

3.1 There are no additional legal implications to those set out in the report.

4. Equality and Engagement Implications

4.1 There are no equality implications. The calculation is a statutory requirement using formulae set out in regulations for Council Tax setting purposes.

Background Papers: None

Appendices:

Appendix A – Council Tax Base 2015/16 – Calculation Appendix B – Council Tax Base 2015/16 – Percentage changes

Appendix B

Council Tax Base 2015/16 – Percentage Changes

	2015/16	2014/15	No.	%
For the whole area	89066	88,367	699	0.79
Bishopston	1947	1,920	27	1.41
Clydach	2566	2,554	12	0.47
Gorseinon	3097	3,080	17	0.55
Gowerton	1962	1,940	22	1.13
Grovesend & Waungron	398	398	0	0.00
Ilston	315	313	2	0.64
Killay	2075	2,086	-11	-0.53
Llangennith, Llanmadoc and Cheriton	492	488	4	0.82
Llangyfelach	952	946	6	0.63
Llanrhidian Higher	1594	1,567	27	1.72
Llanrhidian Lower	326	316	10	3.16
Llwchwr	3294	3,178	116	3.65
Mawr	739	737	2	0.27
Mumbles	9596	9,546	50	0.52
Penllergaer	1358	1,291	67	5.19
Pennard	1442	1,437	5	0.35
Penrice	432	431	1	0.23
Pontarddulais	2268	2,279	-11	-0.48
Pontlliw & Tircoed	1043	1,035	8	0.77
Port Eynon	418	402	16	3.98
Reynoldston	281	282	-1	-0.35
Rhossili	195	195	0	0
Three Crosses	718	711	7	0.98
Upper Killay	570	573	-3	-0.52
Swansea Bay Port Health Authority	62000	61,623	377	0.61