

Item No. 11

Report of the Cabinet Member for Finance and Strategy

Council – 26 November 2015

COUNCIL TAX BASE CALCULATION 2016/17

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 2016/17. The Council is required to determine the Council Tax Bases for 2016/17 by 31 December 2015.

Policy Framework: None

Reason for Decision: To comply with statutory requirements.

Consultation: Legal and Finance.

Recommendation: The calculation of the Council Tax Base for 2016/17 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 2016/17 shall be:

For the whole area 89,151

For the area of Community Councils:

Bishopston	1,975
Clydach	2,576
Gorseinon	3,108
Gowerton	1,960
Grovesend & Waungron	404
Ilston	312
Killay	2,067
Llangennith, Llanmadoc & Cheriton	496
Llangyfelach	949
Llanrhidian Higher	1,587
Llanrhidian Lower	334
LLwchwr	3,395
Mawr	742
Mumbles	9,594
Penllergaer	1,355
Pennard	1,454
Penrice	425
Pontardulais	2,255
Pontlliw & Tircoed	1,034
Port Eynon	416
Reynoldston	281
Rhossili	189

Three Crosses	711
Upper Killay	565

For the area of the Swansea Bay Port Health Authority	61,926
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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 2016/17 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2016/17.
- 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 2015
 - 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 2016/17 Council Tax Base for the whole of the City and County of Swansea has been calculated as 89,151. The comparable figure for 2015/16 was 89,066.
 - 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 2016/17 – Calculation Appendix B – Council Tax Base 2016/17 – Percentage changes

Appendix B

Council Tax Base 2016/17 – Percentage Changes

	2016/17	2015/16	No.	%
For the whole area	89151	89066	85	0.10
Bishopston	1975	1947	28	1.44
Clydach	2576	2566	10	0.39
Gorseinon	3108	3097	11	0.36
Gowerton	1960	1962	-2	-0.10
Grovesend & Waungron	404	398	6	1.51
Ilston	312	315	-3	-0.95
Killay	2067	2075	-8	-0.39
Llangennith, Llanmadoc and Cheriton	496	492	4	0.81
Llangyfelach	949	952	-3	-0.32
Llanrhidian Higher	1587	1594	-7	-0.44
Llanrhidian Lower	334	326	8	2.45
Llwchwr	3395	3294	101	3.07
Mawr	742	739	3	0.41
Mumbles	9594	9596	-2	-0.02
Penllergaer	1355	1358	-3	-0.22
Pennard	1454	1442	12	0.83
Penrice	425	432	-7	-1.62
Pontarddulais	2255	2268	-13	-0.57
Pontlliw & Tircoed	1034	1043	-9	-0.86
Port Eynon	416	418	-2	-0.48
Reynoldston	281	281	0	0
Rhossili	189	195	-6	-3.08
Three Crosses	711	718	-7	-0.97
Upper Killay	565	570	-5	-0.88
Swansea Bay Port Health Authority	61926	62000	-74	-0.12