

Report of the Cabinet Member for Finance and Strategy

Council – 24 November 2016

COUNCIL TAX BASE CALCULATION 2017/18

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 2017/18. The Council is required to determine the Council Tax Bases for 2017/18 by 31 December 2016.

Policy Framework: None

Reason for Decision: To comply with statutory requirements.

Consultation: Legal and Finance.

Recommendation: The calculation of the Council Tax Base for 2017/18 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 2017/18 shall be:

For the whole area 89,465

For the area of Community Councils:

Bishopston	1,965
Clydach	2,603
Gorseinon	3,136
Gowerton	1,944
Grovesend & Waungron	407
Ilston	319
Killay	2,074
Llangennith, Llanmadoc & Cheriton	488
Llangyfelach	946
Llanrhidian Higher	1,581
Llanrhidian Lower	332
LLwchwr	3,385
Mawr	733
Mumbles	9,623
Penllergaer	1,360
Pennard	1,456
Penrice	410
Pontardulais	2,277
Pontlliw & Tircoed	1,028
Port Eynon	427
Reynoldston	289
Rhossili	187
Three Crosses	715
Upper Killay	566

For the area of the Swansea Bay Port
Health Authority 62,254

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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 2017/18 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2017/18.
- 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 2016
 - 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
 - adjust for any premiums 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 2017/18 Council Tax Base for the whole of the City and County of Swansea has been calculated as 89,465. The comparable figure for 2016/17 was 89,151.
 - 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 2017/18 – Calculation Appendix B – Council Tax Base 2017/18 – Percentage changes

Council Tax Base 2017/18 - Calculation

Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,077	26,766	22,701	15,462	11,824	7,614	3,650	1,126	503	105,723
Disabled Dwelling Adjustment	30	125	7	-10	-14	-39	-49	-29	17	-38	
Sub Total (1)	30	16,202	26,773	22,691	15,448	11,785	7,565	3,621	1,143	465	105,723
Discounts Adjustment	-4	-2627	-3,339	-2,315	-1,430	-918	-508	-205	-75	-21	-11,442
Premium Adjustment	0	0	0	0	0	0	0	0	0	0	0
Sub Total (2)	26	13,575	23,434	20,376	14,018	10,867	7,057	3,416	1,068	444	94,281
Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9	
Band D Equivalent	14	9,050	18,227	18,111	14,018	13,282	10,193	5,693	2,136	1035	91,759

Estimated Collection Rate%	97.5%
Sub Total	89,465
Class O - Band D Equivalent	0
Council Tax Base 2017/18	89,465

Appendix B

Council Tax Base 2017/18 – Percentage Changes

	2017/18	2016/17	No.	%
For the whole area	89,465	89,151	314	0.35
Bishopston	1,965	1,975	-10	-0.51
Clydach	2,603	2,576	27	1.05
Gorseinon	3,136	3,108	28	0.90
Gowerton	1,944	1,960	-16	-0.82
Grovesend & Waungron	407	404	3	0.74
Ilston	319	312	7	2.24
Killay	2,074	2,067	7	0.34
Llangennith, Llanmadoc and Cheriton	488	496	-8	-1.61
Llangyfelach	946	949	-3	-0.32
Llanrhidian Higher	1581	1,587	-6	-0.38
Llanrhidian Lower	332	334	-2	-0.60
Llwchwr	3,385	3,395	-10	-0.29
Mawr	733	742	-9	-1.21
Mumbles	9,623	9,594	29	0.30
Penllergaer	1,360	1,355	5	0.37
Pennard	1,456	1,454	2	0.14
Penrice	410	425	-15	-3.53
Pontarddulais	2,277	2,255	22	0.98
Pontlliw & Tircoed	1,028	1,034	-6	-0.58
Port Eynon	427	416	11	2.64
Reynoldston	289	281	8	2.85
Rhossili	187	189	-2	-1.06
Three Crosses	715	711	4	0.56
Upper Killay	566	565	1	0.18
Swansea Bay Port Health Authority	62,254	61,926	328	0.53