



Report of the Cabinet Member for Business Transformation and Performance

Council – 22 November 2018

Council Tax Base Calculation 2019/2020

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 2019/20. The Council is required to determine the Council Tax Bases for 2019/20 by 31 December 2018.																																								
Policy Framework:	None																																								
Consultation:	Legal, Finance and Access to Services.																																								
Recommendation:	<p>It is recommended that the calculation of the Council Tax Base for 2019/20 be approved.</p> <p>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 2019/20 shall be:</p> <table><tr><td>For the whole area</td><td>90,069</td></tr><tr><td colspan="2">For the area of Community Councils:</td></tr><tr><td>Bishopston</td><td>1,943</td></tr><tr><td>Clydach</td><td>2,622</td></tr><tr><td>Gorseinon</td><td>3,263</td></tr><tr><td>Gowerton</td><td>1,951</td></tr><tr><td>Grovesend & Waungron</td><td>416</td></tr><tr><td>Ilston</td><td>318</td></tr><tr><td>Killay</td><td>2,146</td></tr><tr><td>Llangennith, Llanmadoc & Cheriton</td><td>505</td></tr><tr><td>Llangyfelach</td><td>940</td></tr><tr><td>Llanrhidian Higher</td><td>1,595</td></tr><tr><td>Llanrhidian Lower</td><td>332</td></tr><tr><td>Llwchwr</td><td>3,402</td></tr><tr><td>Mawr</td><td>744</td></tr><tr><td>Mumbles</td><td>9,651</td></tr><tr><td>Penllergaer</td><td>1,363</td></tr><tr><td>Pennard</td><td>1,468</td></tr><tr><td>Penrice</td><td>412</td></tr><tr><td>Pontardulais</td><td>2,305</td></tr></table>	For the whole area	90,069	For the area of Community Councils:		Bishopston	1,943	Clydach	2,622	Gorseinon	3,263	Gowerton	1,951	Grovesend & Waungron	416	Ilston	318	Killay	2,146	Llangennith, Llanmadoc & Cheriton	505	Llangyfelach	940	Llanrhidian Higher	1,595	Llanrhidian Lower	332	Llwchwr	3,402	Mawr	744	Mumbles	9,651	Penllergaer	1,363	Pennard	1,468	Penrice	412	Pontardulais	2,305
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	Pontlliw & Tircoed	1,042
	Port Eynon	423
	Reynoldston	300
	Rhossili	183
	Three Crosses	713
	Upper Killay	556
	For the area of the Swansea Bay Port Health Authority	62,600
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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 2019/20 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2019/20.
- 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 2018
 - 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 98%

- 1.5 The estimated 2019/20 Council Tax Base for the whole of the City and County of Swansea has been calculated as 90,069. The comparable figure for 2018/19 was 89,962.
- 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 2019/20 – Calculation

Appendix B – Council Tax Base 2019/20 – Percentage changes

Council Tax Base 2019/20 - Calculation

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Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,028	26,693	22,909	15,481	11,864	7,714	3,704	1,143	511	106,047
Disabled Dwelling Adjustment	37	121	14	-5	-13	-43	-56	-31	14	-38	
Sub Total (1)	37	16,149	26,707	22,904	15,468	11,821	7,658	3,673	1,157	473	106,047
Discounts Adjustment	-4	-2,642	-3,391	-2,448	-1,489	-936	-527	-221	-69	-21	-11,748
Premium Adjustment	0	0	0	0	0	0	0	0	0	0	0
Sub Total (2)	33	13,507	23,316	20,456	13,979	10,885	7,131	3,452	1,088	452	94,299
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	18	9,005	18,135	18,182	13,979	13,304	10,300	5,753	2176	1,055	91,907

Estimated Collection Rate%	98%
Sub Total	90,069
Class O - Band D Equivalent	0
Council Tax Base 2019/20	90,069

Appendix B

Council Tax Base 2019/20 – Percentage Changes

	2019/20	2018/19	No.	%
For the whole area	90,069	89,962	107	0.12
Bishopston	1,943	1,961	-18	-0.90
Clydach	2,622	2,622	0	0.00
Gorseinon	3,263	3,179	84	2.64
Gowerton	1,951	1,953	-2	-0.10
Grovesend & Waungron	416	412	4	0.97
Ilston	318	323	-5	-1.55
Killay	2,146	2,113	33	1.56
Llangennith, Llanmadoc and Cheriton	505	494	11	2.23
Llangyfelach	940	947	-7	-0.74
Llanrhidian Higher	1,595	1,592	3	0.19
Llanrhidian Lower	332	328	4	1.22
Llwchwr	3,402	3,400	2	0.06
Mawr	744	745	-1	-0.13
Mumbles	9,651	9,694	-43	-0.44
Penllergaer	1,363	1,366	-3	-0.22
Pennard	1,468	1,459	9	0.62
Penrice	412	419	-7	-1.67
Pontarddulais	2,305	2,281	24	1.05
Pontlliw & Tircoed	1,042	1,031	11	1.07
Port Eynon	423	435	-12	-2.76
Reynoldston	300	292	8	2.74
Rhossili	183	188	-5	-2.66
Three Crosses	713	711	2	0.28
Upper Killay	556	572	-16	-2.80
Swansea Bay Port Health Authority	62,600	62,577	23	0.04