



Report of the Cabinet Member for Economy and Strategy (Leader)

Council – 27 November 2019

Council Tax Base Calculation 2020/21

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 2020/21. The Council is required to determine the Council Tax Bases for 2020/21 by 31 December 2019.

Policy Framework: None

Consultation: Legal and Finance.

Recommendation: The calculation of the Council Tax Base for 2020/21 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 2020/21 shall be:

For the whole area 91,923

For the area of Community Councils:

Bishopston	1,986
Clydach	2,661
Gorseinon	3,319
Gowerton	1,972
Grovesend & Waungron	426
Ilston	327
Killay	2,148
Llangennith, Llanmadoc & Cheriton	508
Llangyfelach	947
Llanrhidian Higher	1,626
Llanrhidian Lower	341
Llwchwr	3,446
Mawr	762
Mumbles	9,822
Penllergaer	1,437
Pennard	1,482
Penrice	426
Pontarddulais	2,340

	Pontlliw & Tircoed	1,039
	Port Eynon	433
	Reynoldston	300
	Rhossili	190
	Three Crosses	715
	Upper Killay	589
	For the area of the Swansea Bay Port Health Authority	63,778
Report Author:	Julian Morgans	
Finance Officer:	Ben Smith	
Legal Officer:	Tracey Meredith	
Access to Services Officer:	Rhian Millar	

1. Council Tax Base Calculation.

- 1.1 The City and County of Swansea Council is required to determine the Council Tax Base for 2020/21 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2020/21.
- 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 2019
 - 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 charged.
 - 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% (in light of the collection fund deficit in 2018-19, it is prudent to reduce the assumed collection rate, slightly).

- 1.5 The estimated 2020/21 Council Tax Base for the whole of the City and County of Swansea has been calculated as 91,923. The comparable figure for 2019/20 was 90,069. Percentage changes are shown in Appendix B.

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 increased in part due to anticipated new properties and the decision taken by Council to stop the 50% discretionary relief previously given to empty properties which will be reflected in the Revenue Support Grant which the Council receives from Welsh Government. The gross tax base has further increased for 20/21 as a result of the introduction of council tax premiums for long term empty properties from 1st April 2021.

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 2020/21 – Calculation

Appendix B – Council Tax Base 2020/21 – Percentage changes

Council Tax Base 2020/21 - Calculation

Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,084	26,688	22,976	15,620	12,000	7,733	3,717	1,135	519	106,472
Disabled Dwelling Adjustment		132	0	0	-15	-34	-56	-44	15	-37	
Sub Total (1)	39	16,216	26,688	22,976	15,605	11,966	7,677	3,673	1,150	482	106,472
Discounts Adjustment	-4	-2,454	-3,089	-2,224	-1,376	-871	-484	-190	-58	-18	-10,768
Premium Adjustment	0	193	325	264	135	96	59	35	8	3	1,118
Sub Total (2)	35	13,955	23,924	21,016	14,364	11,191	7,252	3,518	1,100	467	96,822
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	19	9,303	18,607	18,681	14,364	13,678	10,475	5,863	2,200	1,090	94,280

Estimated Collection Rate%	97.5%
Sub Total	91,923
Class O - Band D Equivalent	0
Council Tax Base 2019/20	91,923

Appendix B - Council Tax Base 2020/21 – Percentage Changes

	2020/21	2019/20	No.	%
For the whole area	91,923	90,069	1,854	2.06
Bishopston	1,986	1,943	43	2.21
Clydach	2,661	2,622	39	1.49
Gorseinon	3,319	3,263	56	1.72
Gowerton	1,972	1,951	21	1.08
Grovesend & Waungron	426	416	10	2.40
Ilston	327	318	9	2.83
Killay	2,148	2,146	2	0.09
Llangennith, Llanmadoc and Cheriton	508	505	3	0.59
Llangyfelach	947	940	7	0.74
Llanrhidian Higher	1,626	1,595	31	1.94
Llanrhidian Lower	341	332	9	2.71
Llwchwr	3,446	3,402	44	1.29
Mawr	762	744	18	2.42
Mumbles	9,822	9,651	171	1.77
Penllergaer	1,437	1,363	74	5.43
Pennard	1,482	1,468	14	0.95
Penrice	426	412	14	3.40
Pontarddulais	2,340	2,305	35	1.52
Pontlliw & Tircoed	1,039	1,042	-3	-0.29
Port Eynon	433	423	10	2.36
Reynoldston	300	300	0	0.00
Rhossili	190	183	7	3.83
Three Crosses	715	713	2	0.28
Upper Killay	589	556	33	5.94
Swansea Bay Port Health Authority	63,778	62,600	1,178	1.88