



Report of the Cabinet Member for Service Transformation and Business Operations

Council – 23 November 2017

Council Tax Base Calculation 2018/19

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 2018/19. The Council is required to determine the Council Tax Bases for 2018/19 by 31 December 2017.

Policy Framework: None

Reason for Decision: To comply with statutory requirements.

Consultation: Legal, Finance and Access to Services.

Recommendation: It is recommended that:
The calculation of the Council Tax Base for 2018/19 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 2018/19 shall be:

For the whole area 89,962

For the area of Community Councils:

Bishopston	1,961
Clydach	2,622
Gorseinon	3,179
Gowerton	1,953
Grovesend & Waungron	412
Ilston	323
Killay	2,113
Llangennith, Llanmadoc & Cheriton	494
Llangyfelach	947
Llanrhidian Higher	1,592
Llanrhidian Lower	328
LLwchwr	3,400
Mawr	745
Mumbles	9,694
Penllergaer	1,366

	Pennard	1,459
	Penrice	419
	Pontardulais	2,281
	Pontlliw & Tircoed	1,031
	Port Eynon	435
	Reynoldston	292
	Rhossili	188
	Three Crosses	711
	Upper Killay	572
	For the area of the Swansea Bay Port Health Authority	62,577
Report Author:	Julian Morgans	
Finance Officer:	Ben Smith	
Legal Officer:	Tracey Meredith	
Access to Services Officer:	Sherill Hopkins	

1. Council Tax Base Calculation.

- 1.1 The City and County of Swansea Council is required to determine the Council Tax Base for 2018/19 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2018/19.
- 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 2017
 - 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 98.0%

- 1.5 The estimated 2018/19 Council Tax Base for the whole of the City and County of Swansea has been calculated as 89,962. The comparable figure for 2017/18 was 89,465.
- 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 2018/19 – Calculation

Appendix B – Council Tax Base 2018/19 – Percentage changes

Council Tax Base 2018/19 - Calculation

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Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,023	26,706	22,835	15,477	11,829	7,624	3,679	1,138	506	105,817
Disabled Dwelling Adjustment	31	120	13	-10	-10	-46	-44	-32	18	-40	
Sub Total (1)	31	16,143	26,719	22,825	15,467	11,783	7,580	3,647	1,156	466	105,817
Discounts Adjustment	-2	-2,640	-3,363	-2,367	-1,474	-925	-524	-205	-57	-20	
Premium Adjustment	0	0	0	0	0	0	0	0	0	0	0
Sub Total (2)	29	13,503	23,356	20,458	13,993	10,858	7,056	3,442	1,099	446	94,594
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	16	9,002	18,166	18,184	13,993	13,271	10,192	5,736	2,198	1,040	91,798

Estimated Collection Rate%	98.0%
Sub Total	89,962
Class O - Band D Equivalent	0
Council Tax Base 2018/19	89,962

Appendix B

Council Tax Base 2018/19 – Percentage Changes

	2018/19	2017/18	No.	%
For the whole area	89,962	89,465	497	0.55
Bishopston	1,961	1,965	-4	-0.20
Clydach	2,622	2,603	19	0.73
Gorseinon	3,179	3,136	43	1.37
Gowerton	1,953	1,944	9	0.46
Grovesend & Waungron	412	407	5	1.23
Ilston	323	319	4	1.25
Killay	2,113	2,074	39	1.88
Llangennith, Llanmadoc and Cheriton	494	488	6	1.23
Llangyfelach	947	946	1	0.11
Llanrhidian Higher	1,592	1581	11	0.70
Llanrhidian Lower	328	332	-4	-1.20
Llwchwr	3,400	3,385	15	0.44
Mawr	745	733	12	1.64
Mumbles	9,694	9,623	71	0.74
Penllergaer	1,366	1,360	6	0.44
Pennard	1,459	1,456	3	0.21
Penrice	419	410	9	2.20
Pontarddulais	2,281	2,277	4	0.18
Pontlliw & Tircoed	1,031	1,028	3	0.29
Port Eynon	435	427	8	1.87
Reynoldston	292	289	3	1.04
Rhossili	188	187	1	0.53
Three Crosses	711	715	-4	-0.56
Upper Killay	572	566	6	1.06
Swansea Bay Port Health Authority	62,577	62,254	323	0.52