

CEREDIGION COUNTY COUNCIL

Report to: Cabinet

Date of meeting: 6 December 2022

Title: Council Tax Base and Precept Payment Dates.

Purpose of the report: To determine the Council Tax Base and Precept Payment Dates for the 2023/2024 financial year.

For: Decision

Cabinet Portfolio and Cabinet Member: Councillor Gareth Davies, Cabinet Member for Finance and Procurement Services

1. REQUIREMENT TO DETERMINE THE COUNCIL TAX BASE

The Council, at its meeting held on 14th December 2004, resolved that the setting of the Council Tax Base would become an Executive function from thereon, and therefore it is for the Cabinet to determine the Council Tax Base for 2023/2024. The Tax Base of an area is a measure of the Council Tax raising capacity of that area.

The following Council Tax Bases are required to be calculated:

- (a) Council Tax Base for Ceredigion County Council;
- (b) Council Tax Base for each of the Town and Community Council areas.

2. CALCULATION OF COUNCIL TAX BASE

The rules for the calculation of the Council Tax Base are prescribed in the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 and as amended by the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004 and the Local Authorities (Calculation of Council Tax Base)(Wales)(Amendment) Regulations 2016.

The regulations set out the formulae for calculating the Tax Base for an area and prescribe the period during which the calculations must be performed and the results notified to precepting and levying authorities. The formulae and calculations are set out in Appendix 1.

This report is therefore largely a technical one that follows the regulations outlined.

The calculation of the Council Tax Base contained in Appendix 1 reflects a zero discount for all properties included in Prescribed Classes A, B and C, on the assumption that the zero discount continues to apply, for the whole of the Authority's area, for 2023/24. The assumption of a zero discount is made on the basis of the Council's determination of 24 March 2016 to introduce a Council Tax Premium of 25% on Second Homes and Long Term Empty Homes from 1 April 2017 (Sections 12A(3) and 12B(4) of the Local Government Finance Act as inserted by the Housing (Wales) Act 2014).

The figures contained in the appendices take account of the following:

- (a) an assumed collection rate of 98.75%;
- (b) estimated entitlement to disablement reductions;
- (c) estimated entitlement to discounts;
- (d) estimated number of exempt dwellings;
- (e) estimated number of prescribed class of dwellings;
- (f) an assumption that all properties currently awaiting banding (including an estimated number of new properties) will be valued in the appropriate bands which have been estimated;
- (g) an assumption that the Council has no properties to be regarded as Class O exempt dwellings which are the responsibility of the Secretary of State for Defence.
- (h) an estimated amount in respect of the Premium of 25% levied in respect of; second homes with no occupation restriction and long-term empty properties.

3. COUNCIL TAX BASE CONCLUSION

The resulting Council Tax Base for 2023/24 is 32,767.99 which is an increase of 2.2% compared to the Tax Base for 2022/23 of 32,063.08. The figures for each Town and Community Council are shown in Appendix 2.

The Taxbase data returned to Welsh Government in the form of a CT1 return, includes both the overall Tax Base for Council Tax setting purposes and also the 100% calculation for Revenue Support Grant purposes (the latter also excludes the 25% Premium applied to second home and long term empty properties).

From April 2023, there is new legislation in the form of the Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2022 which raises the threshold that Self Catering Properties need to achieve in order to be classed under Business Rates (actual days let rises from 70 to 182 and available days for letting rises from a minimum of 140 to a minimum of 252). At this stage it is not clear what the impact of this new legislation will be, as there could be some properties that revert from Business Rates to Council Tax and then be subject to the Council Tax Premium.

4. PAYMENT OF PRECEPTS & PROPOSED SCHEDULE OF INSTALMENTS

The provisions of the Local Authorities (Precepts) (Wales) Regulations 1995 apply to the payment of precepts by Ceredigion County Council. In accordance with the provisions of the above regulations, the Council is required to:

- (a) notify each relevant precepting authority before 31st December of the proposed schedule of instalments
- (b) no earlier than 21 days after notifying each relevant precepting authority of the proposed schedule of instalments, determine a schedule of instalments; and
- (c) inform each relevant precepting authority before 1st February of the schedule of instalments.

In order to comply with 3(a) above, the following proposed schedule of instalments is recommended:

- i) Dyfed Powys Police Authority - 12 equal instalments, paid on the last working day of each month commencing April 2023.
- ii) Town and Community Councils - 3 equal instalments, on the last working day of April, July and October.

Wellbeing of Future Generations:	<p>Has an Integrated Impact Assessment been completed? If, not, please state why</p> <p>Summary: N/A</p> <p>Long term: N/A</p> <p>Collaboration: N/A</p> <p>Involvement: N/A</p> <p>Prevention: N/A</p> <p>Integration: N/A</p>	<p>No. Does not refer to policy or service change.</p>
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- Recommendation(s):**
1. To approve the Council Tax Base for Council Tax setting purposes of 32,767.99 in accordance with the calculations as set out in Appendix 1.
 2. To note the Council Tax Base for Revenue Support Grant purposes of 32,609.46.
 3. To approve the schedule of instalments for Dyfed Powys Police Authority Precept payments in 2023/24 as being - 12 equal instalments paid on the last working day of each month commencing April 2023.
 4. To approve the schedule of instalments for Ceredigion Town and Community Councils Precept payments in 2023/24 as being - 3 equal instalments on the last working day of April 2023, July 2023 and October 2023.

Reasons for decision: Legal requirement to comply with Tax Base regulations.

Overview and Scrutiny: N/A

Policy Framework: Annual Budget Setting Process

Corporate Priorities:	Underpins all Corporate Priorities
Finance and Procurement implications:	Forms part of the 2023/24 Budget and Council Tax setting process
Legal Implications:	Figures must be ratified by 6th January 2023
Staffing implications:	None
Property / asset implications:	None
Risk(s):	None
Statutory Powers:	Local Government Finance Act 1992
Background Papers:	None
Appendices:	Council Tax Base Calculation Papers
Corporate Lead Officer:	Duncan Hall, Corporate Lead Officer: Finance & Procurement
Reporting Officers:	Rhodri Morris – Local Taxation Manager Duncan Hall – Corporate Lead Officer: Finance & Procurement
Date:	16 th November 2022

CYNGOR SIR CEREDIGION COUNTY COUNCIL

CALCULATION OF COUNCIL TAX BASE 2023/2024

The **TAX BASE** is calculated using the following formula: **T=(A x B)**

WHERE: T = TAX BASE (The measure of the tax raising capacity of the area)
A = RELEVANT AMOUNTS (The total of relevant amounts calculated using specified formula- see below)
B = COLLECTION RATE (The proposed collection rate assumption for 2023/2024 is 98.75%)

The **RELEVANT AMOUNT** for each Valuation Band is calculated using the following formula : **(H - Q+E +J) x $\frac{E}{G}$**

WHERE: H = CHARGEABLE DWELLINGS (The number of dwellings in the band listed in the valuation list, adjusted for the effects of disabled relief, PLUS the Council's estimate of changes to the list and exempted dwellings in 2023/2024)
Q = FACTOR TO TAKE ACCOUNT OF DISCOUNTS (The aggregate of amounts found by multiplying, for each different relevant percentage, R by S - see below)
R = NUMBER OF DWELLINGS SUBJECT TO THE RELEVANT DISCOUNT (The number of properties included in H for which the amount of council tax payable for the relevant day was reduced by the relevant percentage.)
S = RELEVANT PERCENTAGE (The prescribed percentage (for Single Person Discount), and the percentage discount determined by the Authority for each of the Prescribed Classes.)
E = PREMIUM FACTOR (The factor to take account of a premium. The calculation for item E requires a billing authority to multiply, for each relevant percentage, an estimate of the number of dwellings in respect of which a premium applies with the relevant percentage.)
J= AMOUNT OF ADJUSTMENTS (The Council's estimate of adjustments to be made to the number of chargeable dwellings in the list, plus any discounts or premiums applicable to them for 2023/2024.)

	BAND	Ratio to Band D
$\frac{E}{G}$ = RATIO TO BAND D	A*	5/9
	A	6/9
	B	7/9
	C	8/9
	D	9/9
	E	11/9
	F	13/9
	G	15/9
	H	18/9
	I	21/9

PRESCRIBED CLASS DISCOUNTS	CLASS	A	0%
	CLASS	B	0%
	CLASS	C	0%

PREMIUM - PRESCRIBED CLASS B	25%
PREMIUM - LONG TERM EMPTY	25%

COUNCIL TAX BASE FOR CYNGOR SIR CEREDIGION COUNTY COUNCIL FOR 2023/2024

BAND	TAX BASE
A*	2.33
A	980.44
B	3,142.49
C	5,808.47
D	6,760.92
E	9,646.50
F	4,783.39
G	1,433.93
H	163.43
I	46.09
TOTAL TAX BASE	32,767.99

The figure for calculating Revenue Support Grant is 100% of the Tax Base figure excluding premiums which is 32,609.46.

CYNGOR SIR CEREDIGION COUNTY COUNCIL - COUNCIL TAX BASE BY TOWN & COMMUNITY COUNCIL FOR 2023/24

APPENDIX 2

TOWN OR COMMUNITY AREA	BAND A*	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	BAND I	TOTAL TAXBASE
ABERYSTWYTH 101	-	168.20	709.11	1,093.71	714.22	713.30	489.97	160.05	27.15	2.31	4,078.02
ABERAERON 102	-	40.82	80.07	61.68	142.68	201.87	176.51	51.02	5.93	-	760.58
ABERTEIFI/CARDIGAN 103	-	96.28	421.67	506.48	365.62	251.95	155.14	43.19	7.90	2.30	1,850.53
LLANBEDR P S/LAMPETER 104	-	81.96	155.34	204.74	212.56	190.99	128.02	27.57	2.96	0.01	1,004.15
CEI NEWYDD/NEW QUAY 105	-	13.66	55.69	101.82	203.42	229.62	83.44	27.16	8.89	2.30	726.00
BORTH 106	-	13.34	116.36	158.43	145.40	226.31	67.76	16.87	-	-	744.47
CEULANAMAESMAWR 107	-	9.23	91.59	64.53	66.16	118.88	47.43	30.03	1.98	-	429.83
BLAENRHEIDOL 108	-	2.96	30.15	35.99	73.07	41.34	16.05	3.29	-	-	202.85
GENAU'R GLYN 109	-	2.14	0.57	39.94	40.98	128.24	96.28	45.26	3.95	0.01	357.37
LLANBADARN FAWR 110	-	19.26	77.57	133.65	203.18	233.54	131.23	88.06	6.91	2.30	895.70
LLANGYNFELIN 111	-	4.77	24.38	75.26	23.70	87.21	41.37	11.52	1.98	-	270.19
LLANFARIAN 112	-	11.36	23.81	66.49	141.71	198.54	242.13	64.60	10.37	-	759.01
LLANGWYRYFON 113	-	3.62	9.02	25.44	72.34	89.61	42.79	8.23	-	-	251.05
LLANILAR 114	-	4.94	15.93	70.87	143.19	165.35	54.56	26.74	-	-	481.58
LLANRHYSTUD 115	-	7.90	19.20	77.46	90.36	153.88	66.68	30.44	3.46	2.30	451.68
MELINDWR 116	-	13.00	31.68	77.67	100.97	188.28	73.11	33.74	-	2.30	520.75
PONTARFYNACH 117	-	4.94	10.18	54.42	62.70	66.07	32.46	12.76	-	-	243.53
TIRMYNACH 118	-	46.57	47.04	230.42	132.82	171.08	143.35	25.10	1.98	-	798.36
TRAWSGOED 119	-	10.37	17.09	51.57	147.88	133.97	61.33	22.22	3.46	-	447.89
TREFEURIG 120	-	6.74	5.18	212.20	198.98	270.67	77.03	14.41	1.48	-	786.69
FAENOR 121	-	4.61	29.18	62.33	84.67	386.83	176.87	69.54	4.44	-	818.47
YSGUBOR-Y- COED 122	-	3.29	3.26	22.83	33.08	31.67	34.23	28.80	3.95	2.30	163.41
LLANDEWI BREFI 123	0.55	3.78	23.04	81.85	86.40	71.51	36.02	4.94	-	-	308.09
LLANGEITHO 124	-	5.28	14.40	41.91	130.85	123.11	45.29	8.62	1.98	-	371.44
LLEDROD 125	-	3.13	12.67	53.54	98.75	92.64	43.86	4.94	-	-	309.53
NANTCWNLE 126	-	5.28	35.52	34.02	132.08	114.05	34.95	20.16	-	2.30	378.36
TREGARON 127	-	15.13	92.94	105.55	121.95	150.57	40.29	9.88	3.95	-	540.26
YSBYTY YSTWYTH 128	-	3.78	14.98	59.03	54.56	56.13	15.34	4.12	-	-	207.94
YSTRAD FFLUR 129	-	7.23	68.74	42.57	82.21	72.41	33.16	6.59	-	-	312.91
YSTRAD MEURIG 130	-	2.15	9.42	33.34	44.93	52.80	18.90	4.52	1.98	-	168.04
CILIAU AERON 131	-	7.90	18.83	59.02	71.10	182.54	73.45	12.76	-	2.30	427.90
HENFYNYW 132	-	5.60	18.43	78.77	125.91	192.19	76.32	18.11	1.98	-	517.31
LLANARTH 133	-	40.98	52.61	91.73	177.75	250.14	109.12	25.92	1.98	-	750.23
LLANDYSILIOGOGO 134	-	9.55	6.53	59.25	124.68	203.67	111.96	25.92	3.95	2.30	547.81
LLANFAIR CLYDOGAU 135	-	4.44	21.50	29.19	87.15	112.86	39.22	14.40	-	-	308.76
LLANFIHANGEL YSTRAD 136	0.96	13.83	32.65	134.52	144.67	216.05	86.30	32.90	1.98	-	663.86
LLANGYBI 137	-	10.04	34.18	37.29	62.46	83.88	39.93	10.29	5.43	-	283.50
LLANLLWCHAIARN 138	-	11.36	17.67	86.25	78.76	185.87	94.13	16.87	1.98	-	492.89
LLANSANTFFRAED 139	0.41	36.54	35.15	101.60	186.64	187.08	60.27	8.64	1.48	-	617.81
LLANWENOG 140	-	8.56	43.78	92.18	154.54	188.59	67.76	27.98	1.96	-	585.35
LLANWNNEN 141	-	4.94	12.87	39.74	32.09	76.33	42.79	4.93	-	-	213.69
DYFFRYN ARTH 142	-	11.18	21.89	76.37	135.04	224.79	91.64	7.82	1.98	4.61	575.32
ABERPORTH 143	0.41	25.18	154.75	192.24	194.54	375.96	131.23	52.25	-	2.32	1,128.88
BEULAH 144	-	13.00	43.20	75.71	152.08	375.66	159.04	37.45	7.40	6.92	870.46
LLANDYFRIOG 145	-	31.27	105.22	128.16	123.69	296.31	116.96	23.87	3.45	2.30	831.23
LLANDYSUL 146	-	58.42	129.60	267.72	217.24	374.16	146.91	58.02	10.38	-	1,262.45
LLANGOEDMOR 147	-	17.45	46.28	88.67	108.38	192.81	96.28	31.27	9.86	2.30	593.30
LLANGRANNOG 148	-	13.82	18.04	90.63	85.92	117.98	79.88	19.75	-	2.31	428.33
PENBRYN 149	-	16.30	23.44	54.85	123.93	291.48	173.30	50.62	1.47	-	735.39
TROEDYRAUR 150	-	14.81	37.24	76.59	99.25	261.01	156.54	17.70	(0.01)	-	663.13
Y FERWIG 151	-	9.55	22.85	68.25	123.68	244.72	124.81	32.09	3.46	2.30	631.71
TOTAL	2.33	980.44	3,142.49	5,808.47	6,760.92	9,646.50	4,783.39	1,433.93	163.43	46.09	32,767.99