

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Council

Date of meeting: 02/03/23

Title: Report of the CLO – Finance and Procurement upon Council Tax Setting for 2023/24

Purpose of the report: To approve and set the Council Tax for 2023/24

For: Decision

Cabinet Portfolio and Cabinet Member: Finance and Procurement
Cllr Gareth Davies

1. INTRODUCTION

The details within this report are presented on the assumption that the Council will have earlier today considered and approved the Council's Budget for 2023/24 of £180.101m, and resolved to levy a Council Tax for County Council purposes of £1,553.60 for Band D Properties.

This report is required by legislation to ensure the Council resolves Council Tax levels for the forthcoming year to include all component parts. It is important that Members note this is a 'technical' report required by legislation and as such does not reopen any aspect of the Budget process.

2. COUNCIL TAX SETTING

The Council, having been notified of the precept requirements from each of the Town and Community Councils, and the precept of the Police and Crime Commissioner for Dyfed-Powys, now needs to formally approve the statutory budget calculations, and set the Council Tax for 2023/24.

The average of the combined Council Tax at Band D for 2023/24 will be £1,908.23 which represents an increase of 7.37% compared with 2022/23. The breakdown of the combined Council Tax is as follows:

	<u>2022/23</u>	<u>2023/24</u>	<u>Change</u>
County Council Band D	£1,447.90	£1,553.60	7.30%
Community Councils Band D (Average)	£39.21	£41.98	7.06%
Dyfed-Powys Police Band D	£290.16	£312.65	7.75%
Total Average Band D Council Tax	<u>£1,777.27</u>	<u>£1,908.23</u>	<u>7.37%</u>

Enclosed as Appendix A are the Statutory Statements including the following:

- Council Tax Special Items 2023/24
- Council Tax Setting 2023/24

- Council Tax 2023/24 including the Town/Community Councils and Dyfed Powys Police precepts

3. RECOMMENDATIONS

The Council is recommended to approve the following:

3.1 To note that at its meeting on 6 December 2022 the following amounts were approved by the Council's Cabinet for the year 2023/24 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

(a) **32,767.99** being the amount calculated by the Council, in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995, as amended by the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004, as its Council Tax Base for the area.

(b) PART OF THE COUNCIL'S AREA

The Town and Community Council Areas of:	Council Tax Base	The Town and Community Council Areas of:	Council Tax Base
ABERYSTWYTH	4,078.02	TREGARON	540.26
ABERAERON	760.58	YSBYTY YSTWYTH	207.94
ABERTEIFI / CARDIGAN	1,850.53	YSTRAD FFLUR	312.91
LLANBEDR P.S. / LAMPETER	1,004.15	YSTRAD MEURIG	168.04
CEI NEWYDD / NEW QUAY	726.00	CILIAU AERON	427.90
BORTH	744.47	HENFYNYW	517.31
CEULANAMAESMAWR	429.83	LLANARTH	750.23
BLAENRHEIDOL	202.85	LLANDYSILOGOGO	547.81
GENEU'R GLYN	357.37	LLANFAIR CLYDOGAU	308.76
LLANBADARN FAWR	895.70	LLANFIHANGEL YSTRAD	663.86
LLANGYNFELIN	270.19	LLANGYBI	283.50
LLANFARIAN	759.01	LLANLLWCHAEARN	492.89
LLANGWYRYFON	251.05	LLANSANTFFRAED	617.81
LLANILAR	481.58	LLANWENOG	585.35
LLANRHYSTUD	451.68	LLANWNNEN	213.69
MELINDWR	520.75	DYFFRYN ARTH	575.32
PONTARFYNACH	243.53	ABERPORTH	1,128.88
TIRYMYNACH	798.36	BEULAH	870.46
TRAWSGOED	447.89	LLANDYFRIOG	831.23
TREFEURIG	786.69	LLANDYSUL	1,262.45
FAENOR	818.47	LLANGOEDMOR	593.30
YSGUBOR-Y-COED	163.41	LLANGRANNOG	428.33
LLANDDEWI BREFI	308.09	PENBRYN	735.39
LLANGEITHO	371.44	TROEDYRAUR	663.13
LLEDROD	309.53	Y FERWIG	631.71
NANTCWNLLE	378.36		

COUNCIL TAX BASE 32,767.99

being the amounts calculated by the Council, in accordance with Regulation 6 of the 1995 Regulations (as amended by the 2004 Regulations), as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate;

3.2 To approve the amounts calculated by the Council for the year 2023/24 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 as set out below:-

- (a) £269,760,426 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act. This includes £190,000 in respect of National Non-Domestic Rates Relief.**
- (b) £88,284,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.**
- (c) £181,476,426 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.**
- (d) £129,192,414 being the aggregate of the sums which the Council estimates will be payable for the year into its Council Fund in respect of redistributed non-domestic rates and its revenue support grant.**
- (e) £1,595.58 being the amount at (c) above, less the amount at (d) above divided by the Council Tax Base, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.**
- (f) £1,375,663 being the aggregate amount of all special items referred to in Section 34(1) of the Act.**
- (g) £1,553.60 being the amount at (e) above less the result given by dividing the amount at (f) above by the Council Tax Base calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year.**

(h) PART OF THE COUNCIL'S AREA

The Town and Community Council Areas of:	Basic Council Tax	The Town and Community Council Areas of:	Basic Council Tax
ABERYSTWYTH	1,695.58	TREGARON	1,594.32
ABERAERON	1,609.60	YSBYTY YSTWYTH	1,568.03
ABERTEIFI / CARDIGAN	1,599.93	YSTRAD FFLUR	1,576.65
LLANBEDR P.S. / LAMPETER	1,592.44	YSTRAD MEURIG	1,566.60
CEI NEWYDD / NEW QUAY	1,576.85	CILIAU AERON	1,567.62
BORTH	1,585.12	HENFYNYW	1,567.13
CEULANAMAESMAWR	1,590.82	LLANARTH	1,566.24
BLAENRHEIDOL	1,575.91	LLANDYSILOGOGO	1,572.34
GENEU'R GLYN	1,580.18	LLANFAIR CLYDOGAU	1,564.94
LLANBADARN FAWR	1,601.92	LLANFIHANGEL YSTRAD	1,568.59
LLANGYNFELIN	1,579.51	LLANGYBI	1,567.71
LLANFARIAN	1,572.97	LLANLLWCHAEARN	1,576.61
LLANGWYRYFON	1,568.21	LLANSANTFFRAED	1,592.45
LLANILAR	1,568.14	LLANWENOG	1,579.23
LLANRHYSTUD	1,572.64	LLANWNNEN	1,569.82
MELINDWR	1,567.04	DYFFRYN ARTH	1,579.19
PONTARFYNACH	1,567.97	ABERPORTH	1,590.01
TIRYMYNACH	1,578.03	BEULAH	1,582.32
TRAWSGOED	1,565.21	LLANDYFRIOG	1,571.65
TREFEURIG	1,570.12	LLANDYSUL	1,591.43
FAENOR	1,594.44	LLANGOEDMOR	1,604.16
YSGUBOR-Y-COED	1,575.02	LLANGRANNOG	1,578.11
LLANDDEWI BREFI	1,584.44	PENBRYN	1,569.92
LLANGEITHO	1,568.41	TROEDYRAUR	1,570.19
LLEDROD	1,561.10	Y FERWIG	1,592.54
NANTCWNLLE	1,559.41		

being the amounts given by adding to the amount at 3.2(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

(i) PART OF THE COUNCIL'S AREA

THE TOWN AND COMMUNITY COUNCIL AREAS OF:	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
	£	£	£	£	£	£	£	£	£
ABERYSTWYTH	1130.38	1318.79	1507.18	1695.58	2072.37	2449.17	2825.96	3391.16	3956.36
ABERAERON	1073.06	1251.92	1430.76	1609.60	1967.28	2324.98	2682.66	3219.20	3755.74
ABERTEIFI / CARDIGAN	1066.62	1244.39	1422.16	1599.93	1955.47	2311.01	2666.55	3199.86	3733.17

LLANBEDR P.S. / LAMPETER	1061.62	1238.57	1415.50	1592.44	1946.31	2300.19	2654.06	3184.88	3715.70
CEI NEWYDD / NEW QUAY	1051.23	1226.44	1401.65	1576.85	1927.26	2277.67	2628.08	3153.70	3679.32
BORTH	1056.74	1232.88	1409.00	1585.12	1937.36	2289.62	2641.86	3170.24	3698.62
CEULANAMAESMAWR	1060.54	1237.31	1414.06	1590.82	1944.33	2297.85	2651.36	3181.64	3711.92
BLAENRHEIDOL	1050.60	1225.71	1400.81	1575.91	1926.11	2276.32	2626.51	3151.82	3677.13
GENEU'R GLYN	1053.45	1229.03	1404.61	1580.18	1931.33	2282.48	2633.63	3160.36	3687.09
LLANBADARN FAWR	1067.94	1245.94	1423.93	1601.92	1957.90	2313.89	2669.86	3203.84	3737.82
LLANGYNFELIN	1053.00	1228.51	1404.01	1579.51	1930.51	2281.52	2632.51	3159.02	3685.53
LLANFARIAN	1048.64	1223.43	1398.20	1572.97	1922.51	2272.07	2621.61	3145.94	3670.27
LLANGWYRYFON	1045.47	1219.72	1393.97	1568.21	1916.70	2265.19	2613.68	3136.42	3659.16
LLANILAR	1045.42	1219.67	1393.90	1568.14	1916.61	2265.09	2613.56	3136.28	3659.00
LLANRHYSTUD	1048.42	1223.17	1397.90	1572.64	1922.11	2271.59	2621.06	3145.28	3669.50
MELINDWR	1044.69	1218.81	1392.93	1567.04	1915.27	2263.50	2611.73	3134.08	3656.43
PONTARFYNACH	1045.31	1219.54	1393.75	1567.97	1916.40	2264.85	2613.28	3135.94	3658.60
TIRYMYNACH	1052.02	1227.36	1402.70	1578.03	1928.70	2279.38	2630.05	3156.06	3682.07
TRAWSGOED	1043.47	1217.39	1391.30	1565.21	1913.03	2260.86	2608.68	3130.42	3652.16
TREFEURIG	1046.74	1221.21	1395.66	1570.12	1919.03	2267.95	2616.86	3140.24	3663.62
FAENOR	1062.96	1240.12	1417.28	1594.44	1948.76	2303.08	2657.40	3188.88	3720.36
YSGUBOR-Y-COED	1050.01	1225.02	1400.02	1575.02	1925.02	2275.03	2625.03	3150.04	3675.05
LLANDDEWI BREFI	1056.29	1232.35	1408.39	1584.44	1936.53	2288.64	2640.73	3168.88	3697.03
LLANGEITHO	1045.60	1219.88	1394.14	1568.41	1916.94	2265.48	2614.01	3136.82	3659.63
LLEDROD	1040.73	1214.19	1387.65	1561.10	1908.01	2254.92	2601.83	3122.20	3642.57
NANTCWNLLE	1039.60	1212.88	1386.14	1559.41	1905.94	2252.48	2599.01	3118.82	3638.63
TREGARON	1062.88	1240.03	1417.18	1594.32	1948.61	2302.91	2657.20	3188.64	3720.08
YSBYTY YSTWYTH	1045.35	1219.58	1393.81	1568.03	1916.48	2264.93	2613.38	3136.06	3658.74
YSTRAD FFLUR	1051.10	1226.29	1401.47	1576.65	1927.01	2277.38	2627.75	3153.30	3678.85
YSTRAD MEURIG	1044.40	1218.47	1392.54	1566.60	1914.73	2262.87	2611.00	3133.20	3655.40
CILIAU AERON	1045.08	1219.26	1393.44	1567.62	1915.98	2264.34	2612.70	3135.24	3657.78
HENFYNYW	1044.75	1218.88	1393.01	1567.13	1915.38	2263.63	2611.88	3134.26	3656.64
LLANARTH	1044.16	1218.19	1392.22	1566.24	1914.29	2262.35	2610.40	3132.48	3654.56
LLANDYSILOGOGO	1048.22	1222.94	1397.64	1572.34	1921.74	2271.16	2620.56	3144.68	3668.80
LLANFAIR CLYDOGAU	1043.29	1217.18	1391.06	1564.94	1912.70	2260.47	2608.23	3129.88	3651.53
LLANFIHANGEL YSTRAD	1045.72	1220.02	1394.30	1568.59	1917.16	2265.74	2614.31	3137.18	3660.05
LLANGYBI	1045.14	1219.33	1393.52	1567.71	1916.09	2264.47	2612.85	3135.42	3657.99
LLANLLWCHAEARN	1051.07	1226.26	1401.43	1576.61	1926.96	2277.33	2627.68	3153.22	3678.76
LLANSANTFFRAED	1061.63	1238.58	1415.51	1592.45	1946.32	2300.21	2654.08	3184.90	3715.72
LLANWENOG	1052.82	1228.29	1403.76	1579.23	1930.17	2281.11	2632.05	3158.46	3684.87
LLANWNNEN	1046.54	1220.98	1395.40	1569.82	1918.66	2267.52	2616.36	3139.64	3662.92
DYFFRYN ARTH	1052.79	1228.26	1403.73	1579.19	1930.12	2281.05	2631.98	3158.38	3684.78
ABERPORTH	1060.00	1236.68	1413.34	1590.01	1943.34	2296.68	2650.01	3180.02	3710.03
BEULAH	1054.88	1230.70	1406.51	1582.32	1933.94	2285.57	2637.20	3164.64	3692.08

LLANDYFRIOG	1047.76	1222.40	1397.02	1571.65	1920.90	2270.16	2619.41	3143.30	3667.19
LLANDYSUL	1060.95	1237.78	1414.61	1591.43	1945.08	2298.73	2652.38	3182.86	3713.34
LLANGOEDMOR	1069.44	1247.68	1425.92	1604.16	1960.64	2317.12	2673.60	3208.32	3743.04
LLANGRANNOG	1052.07	1227.42	1402.77	1578.11	1928.80	2279.49	2630.18	3156.22	3682.26
PENBRYN	1046.61	1221.05	1395.49	1569.92	1918.79	2267.66	2616.53	3139.84	3663.15
TROEDYRAUR	1046.79	1221.26	1395.73	1570.19	1919.12	2268.05	2616.98	3140.38	3663.78
Y FERWIG	1061.69	1238.65	1415.59	1592.54	1946.43	2300.34	2654.23	3185.08	3715.93

being the amounts given by multiplying the amounts at 3.2(h) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 3.3 To note the amounts in precepts issued to the Council by the Police and Crime Commissioner for Dyfed-Powys for 2023/24 in accordance with Section 47 of the Police Reform and Social Responsibility Act, for each category of dwelling as shown below:-**

**Dyfed-Powys Police Council Tax
VALUATION BANDS**

A	B	C	D	E	F	G	H	I
£	£	£	£	£	£	£	£	£
208.43	243.17	277.91	312.65	382.13	451.61	521.08	625.30	729.52

- 3.4 To set the Council Tax in accordance with Section 30 of the Local Government Finance Act 1992. Having calculated the aggregate in each case of the amounts at 3.2(i) and 3.3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts, which can be seen in Appendix A, as the amounts of Council Tax for the year 2023/24 for each of the categories of dwellings.**

THE TOWN AND COMMUNITY COUNCIL AREAS OF:	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £	Band I £
ABERYSTWYTH	1338.82	1561.96	1785.09	2008.23	2454.50	2900.77	3347.05	4016.46	4685.87
ABERAERON	1281.50	1495.09	1708.67	1922.25	2349.41	2776.58	3203.75	3844.50	4485.25
ABERTEIFI / CARDIGAN	1275.06	1487.56	1700.07	1912.58	2337.60	2762.61	3187.64	3825.16	4462.68
LLANBEDR P.S. / LAMPETER	1270.06	1481.74	1693.41	1905.09	2328.44	2751.79	3175.15	3810.18	4445.21
CEI NEWYDD / NEW QUAY	1259.67	1469.61	1679.56	1889.50	2309.39	2729.27	3149.17	3779.00	4408.83
BORTH	1265.18	1476.05	1686.91	1897.77	2319.49	2741.22	3162.95	3795.54	4428.13

CEULANAMAESMAWR	1268.98	1480.48	1691.97	1903.47	2326.46	2749.45	3172.45	3806.94	4441.43
BLAENRHEIDOL	1259.04	1468.88	1678.72	1888.56	2308.24	2727.92	3147.60	3777.12	4406.64
GENEU'R GLYN	1261.89	1472.20	1682.52	1892.83	2313.46	2734.08	3154.72	3785.66	4416.60
LLANBADARN FAWR	1276.38	1489.11	1701.84	1914.57	2340.03	2765.49	3190.95	3829.14	4467.33
LLANGYNFELIN	1261.44	1471.68	1681.92	1892.16	2312.64	2733.12	3153.60	3784.32	4415.04
LLANFARIAN	1257.08	1466.60	1676.11	1885.62	2304.64	2723.67	3142.70	3771.24	4399.78
LLANGWYRYFON	1253.91	1462.89	1671.88	1880.86	2298.83	2716.79	3134.77	3761.72	4388.67
LLANILAR	1253.86	1462.84	1671.81	1880.79	2298.74	2716.69	3134.65	3761.58	4388.51
LLANRHYSTUD	1256.86	1466.34	1675.81	1885.29	2304.24	2723.19	3142.15	3770.58	4399.01
MELINDWR	1253.13	1461.98	1670.84	1879.69	2297.40	2715.10	3132.82	3759.38	4385.94
PONTARFYNACH	1253.75	1462.71	1671.66	1880.62	2298.53	2716.45	3134.37	3761.24	4388.11
TIRYMYNACH	1260.46	1470.53	1680.61	1890.68	2310.83	2730.98	3151.14	3781.36	4411.58
TRAWSGOED	1251.91	1460.56	1669.21	1877.86	2295.16	2712.46	3129.77	3755.72	4381.67
TREFEURIG	1255.18	1464.38	1673.57	1882.77	2301.16	2719.55	3137.95	3765.54	4393.13
FAENOR	1271.40	1483.29	1695.19	1907.09	2330.89	2754.68	3178.49	3814.18	4449.87
YSGUBOR-Y-COED	1258.45	1468.19	1677.93	1887.67	2307.15	2726.63	3146.12	3775.34	4404.56
LLANDDEWI BREFI	1264.73	1475.52	1686.30	1897.09	2318.66	2740.24	3161.82	3794.18	4426.54
LLANGEITHO	1254.04	1463.05	1672.05	1881.06	2299.07	2717.08	3135.10	3762.12	4389.14
LLEDROD	1249.17	1457.36	1665.56	1873.75	2290.14	2706.52	3122.92	3747.50	4372.08
NANTCWNLLE	1248.04	1456.05	1664.05	1872.06	2288.07	2704.08	3120.10	3744.12	4368.14
TREGARON	1271.32	1483.20	1695.09	1906.97	2330.74	2754.51	3178.29	3813.94	4449.59
YSBYTY YSTWYTH	1253.79	1462.75	1671.72	1880.68	2298.61	2716.53	3134.47	3761.36	4388.25
YSTRAD FFLUR	1259.54	1469.46	1679.38	1889.30	2309.14	2728.98	3148.84	3778.60	4408.36
YSTRAD MEURIG	1252.84	1461.64	1670.45	1879.25	2296.86	2714.47	3132.09	3758.50	4384.91
CILIAU AERON	1253.52	1462.43	1671.35	1880.27	2298.11	2715.94	3133.79	3760.54	4387.29
HENFYNYW	1253.19	1462.05	1670.92	1879.78	2297.51	2715.23	3132.97	3759.56	4386.15
LLANARTH	1252.60	1461.36	1670.13	1878.89	2296.42	2713.95	3131.49	3757.78	4384.07
LLANDYSILOGOGO	1256.66	1466.11	1675.55	1884.99	2303.87	2722.76	3141.65	3769.98	4398.31
LLANFAIR CLYDOGAU	1251.73	1460.35	1668.97	1877.59	2294.83	2712.07	3129.32	3755.18	4381.04
LLANFIHANGEL YSTRAD	1254.16	1463.19	1672.21	1881.24	2299.29	2717.34	3135.40	3762.48	4389.56
LLANGYBI	1253.58	1462.50	1671.43	1880.36	2298.22	2716.07	3133.94	3760.72	4387.50
LLANLLWCHAEARN	1259.51	1469.43	1679.34	1889.26	2309.09	2728.93	3148.77	3778.52	4408.27
LLANSANTFFRAED	1270.07	1481.75	1693.42	1905.10	2328.45	2751.81	3175.17	3810.20	4445.23
LLANWENOG	1261.26	1471.46	1681.67	1891.88	2312.30	2732.71	3153.14	3783.76	4414.38
LLANWNNEN	1254.98	1464.15	1673.31	1882.47	2300.79	2719.12	3137.45	3764.94	4392.43
DYFFRYN ARTH	1261.23	1471.43	1681.64	1891.84	2312.25	2732.65	3153.07	3783.68	4414.29
ABERPORTH	1268.44	1479.85	1691.25	1902.66	2325.47	2748.28	3171.10	3805.32	4439.54
BEULAH	1263.32	1473.87	1684.42	1894.97	2316.07	2737.17	3158.29	3789.94	4421.59
LLANDYFRIOG	1256.20	1465.57	1674.93	1884.30	2303.03	2721.76	3140.50	3768.60	4396.70

LLANDYSUL	1269.39	1480.95	1692.52	1904.08	2327.21	2750.33	3173.47	3808.16	4442.85
LLANGOEDMOR	1277.88	1490.85	1703.83	1916.81	2342.77	2768.72	3194.69	3833.62	4472.55
LLANGRANNOG	1260.51	1470.59	1680.68	1890.76	2310.93	2731.09	3151.27	3781.52	4411.77
PENBRYN	1255.05	1464.22	1673.40	1882.57	2300.92	2719.26	3137.62	3765.14	4392.66
TROEDYRAUR	1255.23	1464.43	1673.64	1882.84	2301.25	2719.65	3138.07	3765.68	4393.29
Y FERWIG	1270.13	1481.82	1693.50	1905.19	2328.56	2751.94	3175.32	3810.38	4445.44

Reasons for decision:	To set the Council Tax levels for 2023/24
Overview and Scrutiny:	All Scrutiny Committees have considered the budget proposals
Policy Framework:	Medium Term Financial Strategy
Corporate Well-being Objectives:	All
Finance & Procurement implications:	Part of the budget setting process for 2023/24
Legal Implications:	To comply with Local Government Finance Act 1992
Statutory Powers:	Local Government Finance Act 1992
Background Papers:	Budget Report to Cabinet on 14 February 2023; Town and Community Council Precepts for 2023/24; Police and Crime Commissioner for Dyfed-Powys Precept for 2023/24
Appendices:	Appendix A
Corporate Lead Officer:	Duncan Hall
Reporting Officer(s):	Duncan Hall, Justin Davies, Amanda Shepherd
Date:	22 February 2023