

Meeting of:	Cabinet
Date of Meeting:	Thursday, 19 December 2024
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Council Tax Base 2025/26
Purpose of Report:	To seek approval for the Council Tax Base for 2025/26
Report Owner:	Executive Leader and Cabinet Member for Performance and Resources
Responsible Officer:	Head of Finance/Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted as this is not a ward specific matter Operational Manager Exchequer Services
Policy Framework:	This is a matter for Executive decision by Cabinet
<p>Executive Summary:</p> <ul style="list-style-type: none"> To approve the Council Tax Base for 2025/26 in accordance with the Local Authorities (Calculation of Tax Base) (Wales) Regulations 1995 (SI 1995/2561 as amended by SI 1999/2935 and the Local Authorities (Calculations of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004) SI 2004/3094. To approve the Council Tax base Band D equivalents as 63,970. 	

Recommendation

1. That pursuant to this report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations, the amount calculated by the Vale of Glamorgan Council as its Council Tax Base for the year 2025/26 shall be:

- For the whole area: 63,970
- For the area of Town and Community Councils:

Barry	21,434	Pendoylan	367
Colwinston	385	Penllyn	1,181
Cowbridge with Llanblethian	3,017	Peterston-Super-Ely	549
Dinas Powys	4,054	Rhoose	3,242
Ewenny	455	St. Athan	1,756
Llancarfan	495	St. Brides Major	1,504
Llandough	979	St. Donats	212
Llandow	443	St. Georges & St. Brides-Super-Ely	241
Llanfair	393	St. Nicholas & Bonvilston	775
Llangan	470	Sully & Lavernock	2,849
Llan-maes	252	Welsh St. Donats	333
Llantwit Major	4,384	Wenvoe	1,563
Michaelston	244	Wick	553
Penarth	11,840		

Reason for Recommendation

1. It is essential that the Council Tax Base is set in order that it can be submitted to the Welsh Government and used by councils and levying bodies to set the precepts.

1. Background

- 1.1 The Council at its meeting on 7th December 2005 (min 669) agreed that the setting of the Council Tax Base should be delegated to the Executive.
- 1.2 The draft Council Tax Base has been submitted to the Welsh Assembly Government in line with their initial deadline of 15th November 2024. The figure needs to be confirmed by the Executive in order to meet the deadline of agreeing the final Council Tax Base by 31st December 2024. The final ratified Tax Base has to be returned to the Welsh Government by 7th January 2025.

- 1.3** The Tax Base will be used by the Council to calculate the Council Tax for 2025/26, and by the Police and Crime Commissioner for South Wales and levying bodies to apportion precepts from 1st April 2025.

2. Key Issues for Consideration

- 2.1** The Tax Base is calculated as follows:

- take the number of dwellings for the area in each valuation band;
- adjust for estimated changes to the list in the year i.e. additions, reductions (including those for disabled adaptations), deletions and exemptions;
- adjust (reduce/increase) by the estimated number of discounts/premiums expected, incorporating the policy on any discounts, if applicable, for unoccupied properties;
- convert each Band to a Band D equivalent by applying the appropriate multiplier e.g. for Band A multiply by 6 divide by 9;
- sum the Band D equivalent of each band;
- multiply this by the estimated collection rate;
- add the Band D equivalent of Class O properties i.e. dwellings owned by Ministry of Defence.

- 2.2** The following assumptions have been made:

- the calculations are based on data available to the Council at 31st October 2024;
- the collection rate will be 97.1%;
- that based on current monitoring there will be 259 new properties brought into rating in 2025/26;
- that an estimated 426 long term empty properties will remain subject to a premium of at least 100% throughout the 2025/26 financial year;
- that an estimated 339 second homes will remain subject to a premium of 100% during the 2025/26 financial year.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** The setting of the Council Tax Base supports the service objective of collecting revenues in respect of Council Tax.
- 3.2** The proposals in this report will enable the Council to continue to work towards the Well-being Outcome of an incisive and safe Vale by attributing to the goal of providing a good quality of life to the citizens of the Vale of Glamorgan. As the Council continues to manage its services with diminishing resources then it is

essential that the Council can raise and collect revenue from council tax in order to support the vital services that its residents rely upon.

4. Climate Change and Nature Implications

- 4.1 There would be no climate change or nature implications as a result of this report.

5. Resources and Legal Considerations

Financial

- 5.1 The Council Tax Base is used by the Welsh Government in determining the Revenue Support Grant settlement.

Employment

- 5.2 None as a direct result of this report.

Legal (Including Equalities)

- 5.3 The calculation is in accordance with the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (SI 1995/2561 as amended by SI 1999/2935 and the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004) SI 2004/3094.

6. Background Papers

CT1 Return.