

NEATH PORT TALBOT COUNTY BOROUGH COUNCIL

COUNCIL

REPORT OF THE DIRECTOR OF FINANCE & CORPORATE SERVICES – MR HYWEL JENKINS

10 MARCH 2016

SECTION A – MATTERS FOR DECISION

WARDS AFFECTED: ALL

COUNCIL TAX 2016/17

1 Purpose of Report

1.1 This report sets out the calculations and necessary resolutions to be passed in relation to the budget and the setting of the level of Council Tax for 2016/17 in accordance with the Local Government Finance Act 1992.

2 Issues for Consideration

2.1 The responsibilities of the Authority are as follows:

- To carry out certain calculations in respect of its own budget and Council Tax levels (including Community Council precepts)
- To add the Council Tax levels specified by the Police and Crime Commission for South Wales to the result of the calculation in above.

2.2 Consideration must be given as to the expenses incurred by this Authority in performing, in part of the County Borough, functions performed by Community Councils, elsewhere in the County Borough. It is recommended that such expenses be treated as the Authority's general expenses.

2.3 It is also necessary to consider the treatment of the levy issued by the Swansea Bay Port Health Authority. It is recommended that it is treated as the Authority's general expenses.

3 Calculation of the Budget Requirement

- 3.1 Section 32 of the Local Government Finance Act 1992 requires that, as part of its budgetary process, an Authority must formally calculate its “budget requirement” as follows:-

<u>Aggregate of items under section 32(2)</u> i.e. expenditure to be charged to a revenue account, including transfers to reserves and Community Council precepts	£419,475,034
Less <u>Aggregate of items under Section 32 (3)</u> i.e. income to be credited to a revenue account, including transfers from reserves, but excluding RSG and NNDR	£146,666,526
Equals Budget Requirement per section 32(4)	£272,808,508

4 Calculation of Basic Amount of Council Tax

- 4.1 The Act require the Authority to make the following calculations:
- 4.2 Basic Amount of Council Tax (**inclusive** of Community Council Precepts)

This is calculated in accordance with Section 33(1) of the Act by the following formula

Budget requirement including the Community Council Precept	£272,808,508
Less:- Total of RSG and NNDR, less discretionary rate relief, in accordance with Section 33(3B) of the Local Government Finance Act 1992	£205,365,773
Divided by Council Tax Base approved at the cabinet meeting of 2 nd December 2015	46,538.38
Equals Basic Amount of Council Tax (including Community Council precepts)	£1,449.19

4.3 Basic amount of Council Tax for areas **without** Community Council Precepts.

This is calculated in accordance with Section 34(2) of the act by the following formula

Basic amount of Council Tax identified in 4.2 above	£1,449.19
Less The aggregate of the community Council precepts	£1,912,508
Divided by Council Tax Base approved at the cabinet meeting of 2nd December 2015	46,538.38
Equals Basic Amount of Council Tax for areas without Community Council precepts	£1,408.09

4.4 Amount of Council Tax for each area with a Community Council Precept.

This is calculated in accordance with Section 34(3) of the Act for each relevant area as follows:

Community Council precept
Divided by Relevant Council Tax Base as approved at the Cabinet meeting of 2 nd December 2015

The calculations for each Community Council are included as Appendix 1. The resulting amounts of basic Council Tax are as follows:-

Blaengwrach	£99.79
Blaenhonddan	£48.44
Briton Ferry	£76.37
Cilybebyll	£48.00
Clyne & Melincourt	£74.88
Ceodffranc	£104.84
Crynant	£67.06

Cwmllynfell	£78.89
Dyffryn clydach	£41.39
Glynneath	£97.55
Gwaun Cae Gurwen	£52.59
Neath	£51.82
Onllwyn	£59.10
Pelenna	£88.12
Pontardawe	£69.31
Resolven	£64.75
Seven Sisters	£77.69
Tonna	£32.96
Ystalyfera	£41.01

4.5 Calculation of Council Tax for Different Valuation Bands

Authorities are required under Section 36(1) to calculate the level of Council Tax for each valuation band in accordance with the following formula.

Amount calculated under section 33 or 34 as appropriate
Multiplied by The ratio of the band to Band D

The ratios set out in Section 5(1A) of the Act are as follows:-

Band A	6/9
Band B	7/9
Band C	8/9
Band D	9/9
Band E	11/9
Band F	13/9
Band G	15/9
Band H	18/9
Band I	21/9

A table setting out the levels of Council Tax for each Band in each Community is provided in Appendix 2.

5 **Police and Crime Commissioner for South Wales**

- 5.1 The Police and Crime Commissioner for South Wales has issued the following precept:-

Band A	£138.57
Band B	£161.66
Band C	£184.76
Band D	£207.85
Band E	£254.04
Band F	£300.23
Band G	£346.42
Band H	£415.70
Band I	£484.99

The total precept payable is £9,673,077

A table setting out the levels of Council Tax, inclusive of the Police & Crime Commissioner for South Wales precept, for each Band in each community is provided in Appendix 3.

6 **Recommendations**

It is recommended that Council approve the following:

- a) That any expenses incurred by Neath Port Talbot County Borough Council in performing in part of its area, a function performed by a Community Council, elsewhere in its area, are treated as the Authority's general expenses.
- b) That the levy of the Swansea Bay Port Health Authority is treated as a general expense.
- c) The following amounts are calculated in accordance with Sections 32 to 36 of the Local Government Finance Act 1992.

Aggregate of the items estimated under Section 32(2) – expenditure	£419,475,034
Aggregate of the items estimated under section 32(3) – income	£146,666,526
Amount calculated in accordance	£272,808,508

with section 32(4) – budget requirement	
Aggregate payable in respect of redistributed NNDR and RSG, reduced in accordance with Section 33(3B) of the Act	£205,365,773
Basic amount of Council Tax in accordance with Section 33(1) of the Act	£1,449.19
Aggregate of all special items referred to in section 34(1) of the Act.	£1,912,508
Basic Amount of Council Tax for dwellings in those parts of its area to which no special item relates, in accordance with Section 34(2) of the Act	£1,408.09
Basic amounts of Council tax for dwellings in those parts of its area to which special items bands relates, calculated in accordance with section 34(3) of the Act	As per Appendix 1
Amounts to be taken into account in respect of categories of dwellings listed in different valuation, calculated in accordance with Section 36(1) of the Act	As per Appendix 2

d) That the Police and Crime Commissioner for South Wales has stated the following amounts in a precept issued to the Council, in accordance with Section 40 of the Act

Band A	£138.57
Band B	£161.66
Band C	£184.76
Band D	£207.85
Band E	£254.04
Band F	£300.23
Band G	£346.42
Band H	£415.70
Band I	£484.99

The total precept payable is £9,673,077.

- e) That having calculated the aggregate in each case above, the Council, in accordance with section 30(2) of the Act hereby sets the amounts shown in Appendix 3 as the Council Tax for 2016/17 for each of the categories of dwelling shown.

7 Reason for Proposed Decision

To fulfil the statutory requirement to determine the Council Tax for 2016/17.

8 Implementation of Decision

The decision is proposed for implementation after consideration and approval by Council.

9 Appendices

Appendix 1 – Basic amount of Council Tax

Appendix 2 – Amount of Council Tax for Neath Port Talbot CBC plus Community Councils, by band

Appendix 3 – Amount of Council Tax for Neath Port Talbot CBC, plus Community Councils, plus Police, by band

10. Background Papers

Local Government Revenue Support Grant settlement 2016/17

Precept Notices for Mid and West Wales Fire Authority, Police and Crime Commissioner for South Wales, individual Town and Community Councils and Other Precepting Bodies.

Neath Port Talbot County Borough Council Budget Report

11. Wards Affected

All

12 Officer Contact

For further information on this report item, please contact:

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Appendix 1

Basic Amount of Council Tax 2016/17 (Band D)

Community Council Precept	Community Council	Community Council Precept	Council Tax Base (band D)	Community Council Tax	NPTCBC Council Tax	Total
2015/16		2016/17	2016/17	2016/17		2016/17
£35,535.00	Blaengwrach	£35,535.00	356.10	£99.79	£1,408.09	£1,507.88
£220,143.00	Blaenhonddan	£220,143.00	4,545.07	£48.44	£1,408.09	£1,456.53
£128,766.00	Briton Ferry	£140,360.00	1,837.87	£76.37	£1,408.09	£1,484.46
£87,000.00	Cilybebyll	£88,000.00	1,833.42	£48.00	£1,408.09	£1,456.09
£18,055.00	Clyne and Melincourt	£19,138.30	255.59	£74.88	£1,408.09	£1,482.97
£343,661.00	Coedffranc	£357,452.00	3,409.65	£104.84	£1,408.09	£1,512.93
£40,071.00	Crynant	£44,078.00	657.30	£67.06	£1,408.09	£1,475.15
£29,000.00	Cwmlllynfell	£29,000.00	367.62	£78.89	£1,408.09	£1,486.98
£44,354.00	Dyffryn Clydach	£44,354.00	1,071.73	£41.39	£1,408.09	£1,449.48
£129,676.00	Glynneath	£132,203.66	1,355.24	£97.55	£1,408.09	£1,505.64
£69,237.00	Gwaun Cae Gurwen	£68,953.00	1,311.17	£52.59	£1,408.09	£1,460.68
£330,000.00	Neath	£330,000.00	6,368.61	£51.82	£1,408.09	£1,459.91
£20,409.00	Onllwyn	£21,021.00	355.71	£59.10	£1,408.09	£1,467.19
£33,602.00	Pelenna	£34,170.00	387.78	£88.12	£1,408.09	£1,496.21
£163,700.00	Pontardawe	£163,700.00	2,361.73	£69.31	£1,408.09	£1,477.40
£44,000.00	Resolven	£46,200.00	713.48	£64.75	£1,408.09	£1,472.84
£45,190.00	Seven Sisters	£47,450.00	610.78	£77.69	£1,408.09	£1,485.78
£27,000.00	Tonna	£27,000.00	819.15	£32.96	£1,408.09	£1,441.05
£62,500.00	Ystalyfera	£63,750.00	1,554.62	£41.01	£1,408.09	£1,449.10
£1,871,899.00		£1,912,507.96	30,172.62			

Basic Amount of Council Tax - NPT plus Community Councils 2016/17

Community	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
	£	£	£	£	£	£	£	£	£
Blaengwrach	1,005.26	1,172.79	1,340.34	1,507.88	1,842.97	2,178.05	2,513.14	3,015.76	3,518.38
Blaenhonddan	971.02	1,132.86	1,294.70	1,456.53	1,780.20	2,103.88	2,427.55	2,913.06	3,398.57
Briton Ferry	989.64	1,154.58	1,319.52	1,484.46	1,814.34	2,144.22	2,474.10	2,968.92	3,463.74
Cilybebyll	970.73	1,132.51	1,294.31	1,456.09	1,779.67	2,103.24	2,426.82	2,912.18	3,397.54
Clyne and Melincourt	988.65	1,153.42	1,318.20	1,482.97	1,812.52	2,142.07	2,471.62	2,965.94	3,460.26
Coedffranc	1,008.62	1,176.72	1,344.83	1,512.93	1,849.14	2,185.35	2,521.55	3,025.86	3,530.17
Crynant	983.44	1,147.34	1,311.25	1,475.15	1,802.96	2,130.77	2,458.59	2,950.30	3,442.01
Cwmllynfell	991.32	1,156.54	1,321.76	1,486.98	1,817.42	2,147.86	2,478.30	2,973.96	3,469.62
Dyffryn Clydach	966.32	1,127.37	1,288.43	1,449.48	1,771.59	2,093.70	2,415.80	2,898.96	3,382.12
Glynneath	1,003.76	1,171.05	1,338.35	1,505.64	1,840.23	2,174.82	2,509.40	3,011.28	3,513.16
Gwaun Cae Gurwen	973.79	1,136.08	1,298.39	1,460.68	1,785.28	2,109.87	2,434.47	2,921.36	3,408.25
Neath	973.28	1,135.48	1,297.70	1,459.91	1,784.34	2,108.76	2,433.19	2,919.82	3,406.45
Onllwyn	978.13	1,141.15	1,304.17	1,467.19	1,793.23	2,119.28	2,445.32	2,934.38	3,423.44
Pelenna	997.48	1,163.72	1,329.97	1,496.21	1,828.70	2,161.19	2,493.69	2,992.42	3,491.15
Pontardawe	984.94	1,149.09	1,313.25	1,477.40	1,805.71	2,134.02	2,462.34	2,954.80	3,447.26
Resolven	981.90	1,145.54	1,309.20	1,472.84	1,800.14	2,127.44	2,454.74	2,945.68	3,436.62
Seven Sisters	990.52	1,155.61	1,320.70	1,485.78	1,815.95	2,146.13	2,476.30	2,971.56	3,466.82
Tonna	960.70	1,120.82	1,280.94	1,441.05	1,761.28	2,081.52	2,401.75	2,882.10	3,362.45
Ystalyfera	966.07	1,127.08	1,288.09	1,449.10	1,771.12	2,093.15	2,415.17	2,898.20	3,381.23
All other	938.73	1,095.18	1,251.64	1,408.09	1,721.00	2,033.91	2,346.82	2,816.18	3,285.54

Basic Amount of Council Tax - NPT plus Community Councils plus Police 2016/17

Community	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
	£	£	£	£	£	£	£	£	£
Blaengwrach	1,143.83	1,334.45	1,525.10	1,715.73	2,097.01	2,478.28	2,859.56	3,431.46	4,003.37
Blaenhonddan	1,109.59	1,294.52	1,479.46	1,664.38	2,034.24	2,404.11	2,773.97	3,328.76	3,883.56
Briton Ferry	1,128.21	1,316.24	1,504.28	1,692.31	2,068.38	2,444.45	2,820.52	3,384.62	3,948.73
Cilybebyll	1,109.30	1,294.17	1,479.07	1,663.94	2,033.71	2,403.47	2,773.24	3,327.88	3,882.53
Clyne and Melincourt	1,127.22	1,315.08	1,502.96	1,690.82	2,066.56	2,442.30	2,818.04	3,381.64	3,945.25
Coedffranc	1,147.19	1,338.38	1,529.59	1,720.78	2,103.18	2,485.58	2,867.97	3,441.56	4,015.16
Crynant	1,122.01	1,309.00	1,496.01	1,683.00	2,057.00	2,431.00	2,805.01	3,366.00	3,927.00
Cwmllynfell	1,129.89	1,318.20	1,506.52	1,694.83	2,071.46	2,448.09	2,824.72	3,389.66	3,954.61
Dyffryn Clydach	1,104.89	1,289.03	1,473.19	1,657.33	2,025.63	2,393.93	2,762.22	3,314.66	3,867.11
Glynneath	1,142.33	1,332.71	1,523.11	1,713.49	2,094.27	2,475.05	2,855.82	3,426.98	3,998.15
Gwaun Cae Gurwen	1,112.36	1,297.74	1,483.15	1,668.53	2,039.32	2,410.10	2,780.89	3,337.06	3,893.24
Neath	1,111.85	1,297.14	1,482.46	1,667.76	2,038.38	2,408.99	2,779.61	3,335.52	3,891.44
Onllwyn	1,116.70	1,302.81	1,488.93	1,675.04	2,047.27	2,419.51	2,791.74	3,350.08	3,908.43
Pelenna	1,136.05	1,325.38	1,514.73	1,704.06	2,082.74	2,461.42	2,840.11	3,408.12	3,976.14
Pontardawe	1,123.51	1,310.75	1,498.01	1,685.25	2,059.75	2,434.25	2,808.76	3,370.50	3,932.25
Resolven	1,120.47	1,307.20	1,493.96	1,680.69	2,054.18	2,427.67	2,801.16	3,361.38	3,921.61
Seven Sisters	1,129.09	1,317.27	1,505.46	1,693.63	2,069.99	2,446.36	2,822.72	3,387.26	3,951.81
Tonna	1,099.27	1,282.48	1,465.70	1,648.90	2,015.32	2,381.75	2,748.17	3,297.80	3,847.44
Ystalyfera	1,104.64	1,288.74	1,472.85	1,656.95	2,025.16	2,393.38	2,761.59	3,313.90	3,866.22
All other	1,077.30	1,256.84	1,436.40	1,615.94	1,975.04	2,334.14	2,693.24	3,231.88	3,770.53