



Neath Port Talbot County Borough Council

Cabinet

28th November 2023

Report of the Chief Finance Officer – Huw Jones

MATTER FOR DECISION:

CALCULATION OF COUNCIL TAX BASE FOR 2024-25

Wards Affected: All

Purpose of report

1. To formally set the Council Tax Base for the 2024/25 financial year.

Background

2. The Council Tax Base is an amount required by the Local Government Finance Act 1992 to be used in the calculation of Council Tax by billing authorities and major precepting authorities and in the calculation of the amount of a precept payable by each billing authority to a major precepting authority. The Base is a measure of the tax-raising capacity of an authority. It is expressed in terms of the number of Band D equivalent dwellings in an authority's area, taking into account exemptions, discounts, disablement relief, and the authority's estimate of its collection rate for Council Tax.
3. The rules for the calculation of the Council Tax Base are contained in The Local Authorities (Calculation of Tax Base) (Wales) (Amendment) Regulations 2016 which amend The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995. The amendments in the 2016 Regulations have been made as a consequence of amendments to the Local Government Finance Act 1992 by section 139 of the Housing (Wales) Act 2014. Those amendments enable billing authorities to apply a higher amount of Council Tax ("a premium") in respect of long-term empty dwellings and dwellings that are occupied periodically. It must be

noted that this authority is due to consider charging council tax premiums from the 1st April 2025, following a consultation exercise which closed on 31st October 2023.

The calculation of the Council Tax Base is required to be made before 31st December. The Tax Base must also be notified to all Precepting Authorities (e.g. Police Authority) by that date. Although this is still the statutory timetable, this year the Assembly requested a provisional calculation be supplied by the 14th November 2023 in order to meet the deadline for the calculation of the distribution of Revenue Support Grant for 2024-25.

Calculation

4. The gross Council Tax Base calculated for 2024-25 is 49,823.95 and using a collection rate of 98% produces a net Council Tax base of 48,827.47 This means that for next year and for every £1 levied in council tax terms will generate £48,827 to meet the Council's Budget Requirement. The detailed calculation is contained in Appendix 1.

It is also necessary to calculate the Council Tax Base in respect of areas which are served by Town and Community Councils, and these are summarized in the following table:

Town and Community Council	Council Tax Base
Blaengwrach	374.67
Blaenhonddan	4,423.35
Briton Ferry	1,901.05
Clyne & Melincourt	285.81
Coedffranc	3,716.76
Crynant	686.29
Dyffryn Clydach	1,324.84
Glynneath	1,390.47
Neath	6,587.24
Onllwyn	381.02
Pelenna	404.68
Resolven	741.19
Seven Sisters	641.10
Tonna	972.13
Cilybebyll	2,009.79
Cwmllynfell	390.23
Gwaun Cae Gurwen	1,345.52

Town and Community Council	Council Tax Base
Pontardawe	2,556.76
Ystalyfera	1,610.61

Financial Impact

5. The Council must approve the Council Tax Base by 31st December of the preceding financial year. The gross tax base is used by the Welsh Government to distribute Revenue Support Grant to individual Authorities. Together with the Council Tax level it determines the quantum of Council Tax proceeds available to fund the Council's Budget and Services. This will be dealt with as part of the Budget Requirement and Council Tax setting reports that will be considered by Council in February 2024.

Integrated Impact Assessment

- 9 There is no requirement for an Integrated Impact Assessment in respect of this item.

Valleys Communities Impacts

10. No implications.

Workforce Impacts

11. No implications.

Legal impact

12. There is a statutory requirement to agree and set the Council Tax Base for the forthcoming financial year prior to 31st December.

Risk management Impact

13. There are no risk management issues arising from this report.

Consultation

14. There is no requirement under the Constitution for external consultation on this item.

Recommendations

15. It is recommended that members approve the 2024/25 net Council Tax Base
- of 48,827.47 for the whole of the County Borough; and
 - for each Town and Community Council area the amount shown in paragraph 4 of this report.

Reason for Proposed Decisions

16. To determine the Council Tax Base for 2024/25.

Implementation of Decisions

17. The decisions are urgent ones for immediate implementation, subject to the consent of the relevant Scrutiny Chair (and is therefore not subject to the call-in procedure). This will also enable the Council to forward the tax base to the Welsh Government within the required timescales.

Appendices

18. Appendix 1 - Calculation of Council Tax Base

List of Background Papers

19. Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (SI 1995/2561)
Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1999 (SI 1999/2935)
Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 2004 (SI 2004/3094) (W268))
Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 2016 (SI 2016/969) (W238))
Local Government Finance Act 1992
NAW Letter - Council Tax Dwellings Return (CT1) for 2024/25
Council Tax Dwellings (CT1) Return 2024/25

Officer Contact

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	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I	Total
New Builds		5	32	72	35	9	0	0	0	0	153
Ratio to band for new builds	"5/9	"6/9	"7/9	"8/9	"9/9	"11/9	"13/9	"15/9	"18/9	"21/9	
			25								
	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I	Total
Chargeable dwellings											
A1 Chargeable dwellings		13,004	26,600	11,434	7,215	4,419	1,365	525	108	21	64,691
A2 Dwellings subject to Disability		64	340	156	109	89	28	16	20	7	829
A3 Adjusted Chargeable Dwellings											
	64	13,280	26,416	11,387	7,195	4,358	1,353	529	95	14	64,691
B1 Dwellings with no discount	54	5,181	15,526	7,471	5,096	3,514	1,113	426	70	10	38,461
B2a Dwellings with 25% Discount (exclude 2nd homes/empty)	9	8,086	10,849	3,897	2,084	817	227	82	14	2	26,067
B2b Dwellings with a 50% Discount (exclude 2nd homes/empty)	1	13	41	19	15	27	13	21	11	2	163
B3a Dwellings with other than 25% or 50% Discount	0	0	0	0	0	0	0	0	0	0	0
B3b Dwellings with empty prop or 2nd home discount	0	0	0	0	0	0	0	0	0	0	0
B3c Dwellings with empty prop or 2nd home premium	0	0	0	0	0	0	0	0	0	0	0
B4 Total Adjusted Chargeable Dwellings (sum B1 to B3c=A3)	64	13,280	26,416	11,387	7,195	4,358	1,353	529	95	14	64,691
Discount and premium adjustments	0	0	0	0	0	0	0	0	0	0	0
B5 Total variable discounts	0	0	0	0	0	0	0	0	0	0	0
Calc of chargeable dwellings with discounts and premiums											
C2 Total discounted dwellings	61.25	11,252.00	23,683.25	10,403.25	6,666.50	4,140.25	1,289.75	498.00	86.00	12.50	58,093
C3 Ratio to band	"5/9	"6/9	"7/9	"8/9	"9/9	"11/9	"13/9	"15/9	"18/9	"21/9	0.000
C4 Band D equivalents (=C2xC3)+D8	34.03	7,501.33	18,420.31	9,247.33	6,666.50	5,060.31	1,862.97	830.00	172.00	29.17	49,823.95
E1 Band D equivalents excluding premiums	34.03	7,501.33	18,420.31	9,247.33	6,666.50	5,060.31	1,862.97	830.00	172.00	29.17	49,823.95
Collection Rate											98.00%
Council Tax Base @ 98% Band D Equivalents											48,827.47