



Cyngor Castell-nedd Port Talbot
Neath Port Talbot Council

COUNCIL

REPORT OF THE CHIEF FINANCE OFFICER

7th MARCH 2024

MATTERS FOR DECISION

WARDS AFFECTED: ALL

COUNCIL TAX 2024/25

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 2024/25 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	£573,919,734.03
<i>Less</i> <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	-£194,542,604.84
<i>Equals</i> <u>Budget Requirement per section 32(4)</u> i.e. budget requirement including town and community council precepts	£379,377,129.19

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	£379,377,129.19
<i>Less:-</i> Total of RSG and NNDR, less discretionary rate relief, in accordance with Section 33(3B) of the Local Government Finance Act 1992	-£285,205,000.00
<i>Divided by</i>	

Council Tax Base approved at the Cabinet meeting of 28th November 2023	48,827.47
<i>Equals</i> Basic Amount of Council Tax (including Community Council precepts)	£1,928.67

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	£1,928.67
<i>Less</i> The aggregate of the community Council precepts	-£2,778,832.26
<i>Divided by</i> Council Tax Base approved at the Cabinet meeting of 28 th November 2023	48,827.47
<i>Equals</i> Basic Amount of Council Tax for areas without Community Council precepts	£1,871.76

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
<i>Divided by</i> Relevant Council Tax Base as approved at the Cabinet meeting of 28th November 2023

The calculations for each Community Council are included at Appendix 1.

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
<i>Multiplied by</i> 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	£235.11
Band B	£274.30
Band C	£313.48
Band D	£352.67
Band E	£431.04
Band F	£509.41
Band G	£587.78
Band H	£705.34
Band I	£822.90

The total precept payable is £17,219,984

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

6. Integrated Impact Assessment

There is no requirement to undertake an integrated impact assessment as the council is required to calculate the council Tax in accordance with the Local Government Finance Act 1992.

7. Valleys Communities Impacts

The impact on Valleys Communities is dependent on the precept charged by each Community Council.

8. Workforce Impacts

No Impact

9. Legal Impact

Compliance with the Local Government Finance Act 1992

10. Risk Management Impact

No Impact

11. Consultation

This item is not subject to external consultation.

12. 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 amounts detailed in the report above and associated appendices as calculated in accordance with Sections 32 to 36 of the Local Government Finance Act 1992.

13. Reason for Proposed Decision

To fulfil the statutory requirement to determine the Council Tax for 2024/25.

14. Implementation of Decision

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

15. 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

16. Background Papers

Local Government Revenue Support Grant settlement 2024/25.
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.
Cabinet Report of 28th November 2023 - Calculation of Council Tax Base for 2024/25.

17. Wards Affected

All

18. Officer Contact

For further information on this report item, please contact:

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Basic amount of Council Tax (Band D)

Town / Community Council	Total Precept	Council tax base	Band D Amount	NPTCBC Council Tax	Basic amount of council tax at Band D
	2024/25	2024/25	2024/25	2024/25	2024/25
	£		£	£	£
Blaengwrach	79,867.00	374.67	213.17	1,871.76	2,084.93
Blaenhonddan	275,805.00	4,423.35	62.35	1,871.76	1,934.11
Briton Ferry	228,000.00	1,901.05	119.93	1,871.76	1,991.69
Clyne and Melincourt	32,000.00	285.81	111.96	1,871.76	1,983.72
Coedffranc	521,103.00	3,716.76	140.20	1,871.76	2,011.96
Crynant	68,900.00	686.29	100.39	1,871.76	1,972.15
Dyffryn Clydach	68,807.00	1,324.84	51.94	1,871.76	1,923.70
Glynneath	215,604.00	1,390.47	155.06	1,871.76	2,026.82
Neath	421,380.75	6,587.24	63.97	1,871.76	1,935.73
Onllwyn	28,967.40	381.02	76.03	1,871.76	1,947.79
Pelenna	45,219.00	404.68	111.74	1,871.76	1,983.50
Resolven	64,627.00	741.19	87.19	1,871.76	1,958.95
Seven Sisters	60,450.00	641.10	94.29	1,871.76	1,966.05
Tonna	48,600.00	972.13	49.99	1,871.76	1,921.75
Cilybebyll	115,000.00	2,009.79	57.22	1,871.76	1,928.98
Cwmllynfell	48,000.00	390.23	123.00	1,871.76	1,994.76
Gwauncaegurwen	117,514.11	1,345.52	87.34	1,871.76	1,959.10
Pontardawe	233,988.00	2,556.76	91.52	1,871.76	1,963.28
Ystalyfera	105,000.00	1,610.61	65.19	1,871.76	1,936.95
Other areas		17,083.96		1,871.76	1,871.76
Total	2,778,832.26	48,827.47			

Appendix 2 - Basic amount of council tax - -NPT plus Community Council

Parish Name	A	B	C	D	E	F	G	H	I
BRITON FERRY	£1,327.79	£1,549.09	£1,770.39	£1,991.69	£2,434.29	£2,876.88	£3,319.48	£3,983.38	£4,647.28
NEATH - NORTH	£1,290.49	£1,505.56	£1,720.65	£1,935.73	£2,365.90	£2,796.05	£3,226.22	£3,871.46	£4,516.70
NEATH - SOUTH	£1,290.49	£1,505.56	£1,720.65	£1,935.73	£2,365.90	£2,796.05	£3,226.22	£3,871.46	£4,516.70
BLAENGWRACH	£1,389.95	£1,621.61	£1,853.27	£2,084.93	£2,548.25	£3,011.56	£3,474.88	£4,169.86	£4,864.84
BLAENHONDDAN	£1,289.41	£1,504.30	£1,719.21	£1,934.11	£2,363.92	£2,793.71	£3,223.52	£3,868.22	£4,512.92
CLYNE AND MELINCOURT	£1,322.48	£1,542.89	£1,763.31	£1,983.72	£2,424.55	£2,865.37	£3,306.20	£3,967.44	£4,628.68
COEDFFRANC	£1,341.31	£1,564.85	£1,788.41	£2,011.96	£2,459.07	£2,906.16	£3,353.27	£4,023.92	£4,694.57
CRYNANT	£1,314.77	£1,533.89	£1,753.03	£1,972.15	£2,410.41	£2,848.66	£3,286.92	£3,944.30	£4,601.68
DYFFRYN CLYDACH	£1,282.47	£1,496.21	£1,709.96	£1,923.70	£2,351.19	£2,778.67	£3,206.17	£3,847.40	£4,488.63
GLYNNEATH	£1,351.21	£1,576.41	£1,801.62	£2,026.82	£2,477.23	£2,927.63	£3,378.03	£4,053.64	£4,729.25
ONLLWYN	£1,298.53	£1,514.94	£1,731.37	£1,947.79	£2,380.64	£2,813.47	£3,246.32	£3,895.58	£4,544.84
PELENNA	£1,322.33	£1,542.72	£1,763.11	£1,983.50	£2,424.28	£2,865.05	£3,305.83	£3,967.00	£4,628.17
RESOLVEN	£1,305.97	£1,523.62	£1,741.29	£1,958.95	£2,394.28	£2,829.59	£3,264.92	£3,917.90	£4,570.88
SEVEN SISTERS	£1,310.70	£1,529.15	£1,747.60	£1,966.05	£2,402.95	£2,839.85	£3,276.75	£3,932.10	£4,587.45
TONNA	£1,281.17	£1,494.69	£1,708.23	£1,921.75	£2,348.81	£2,775.86	£3,202.92	£3,843.50	£4,484.08
GWAUN CAE GURWEN	£1,306.07	£1,523.74	£1,741.43	£1,959.10	£2,394.46	£2,829.81	£3,265.17	£3,918.20	£4,571.23
CWMLLYNFELL	£1,329.84	£1,551.48	£1,773.12	£1,994.76	£2,438.04	£2,881.32	£3,324.60	£3,989.52	£4,654.44
YSTALYFERA	£1,291.30	£1,506.51	£1,721.74	£1,936.95	£2,367.39	£2,797.81	£3,228.25	£3,873.90	£4,519.55
PONTARDAWE	£1,308.85	£1,526.99	£1,745.14	£1,963.28	£2,399.57	£2,835.85	£3,272.13	£3,926.56	£4,580.99
CILYBEBYLL	£1,285.99	£1,500.31	£1,714.65	£1,928.98	£2,357.65	£2,786.30	£3,214.97	£3,857.96	£4,500.95
ABERAVON	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
SANDFIELDS WEST	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
SANDFIELDS EAST	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
BAGLAN	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
GLYNCORRWG	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
CWMAVON	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
PORT TALBOT	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
TAIBACH	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
MARGAM	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44
BRYN	£1,247.84	£1,455.81	£1,663.79	£1,871.76	£2,287.71	£2,703.65	£3,119.60	£3,743.52	£4,367.44

Appendix 3 - Basic amount of council tax - -NPT plus Community Council plus Police

Parish Name	A	B	C	D	E	F	G	H	I
BRITON FERRY	£1,562.90	£1,823.39	£2,083.87	£2,344.36	£2,865.33	£3,386.29	£3,907.26	£4,688.72	£5,470.18
NEATH - NORTH	£1,525.60	£1,779.86	£2,034.13	£2,288.40	£2,796.94	£3,305.46	£3,814.00	£4,576.80	£5,339.60
NEATH - SOUTH	£1,525.60	£1,779.86	£2,034.13	£2,288.40	£2,796.94	£3,305.46	£3,814.00	£4,576.80	£5,339.60
BLAENGWRACH	£1,625.06	£1,895.91	£2,166.75	£2,437.60	£2,979.29	£3,520.97	£4,062.66	£4,875.20	£5,687.74
BLAENHONDDAN	£1,524.52	£1,778.60	£2,032.69	£2,286.78	£2,794.96	£3,303.12	£3,811.30	£4,573.56	£5,335.82
CLYNE AND MELINCOURT	£1,557.59	£1,817.19	£2,076.79	£2,336.39	£2,855.59	£3,374.78	£3,893.98	£4,672.78	£5,451.58
COEDFFRANC	£1,576.42	£1,839.15	£2,101.89	£2,364.63	£2,890.11	£3,415.57	£3,941.05	£4,729.26	£5,517.47
CRYNANT	£1,549.88	£1,808.19	£2,066.51	£2,324.82	£2,841.45	£3,358.07	£3,874.70	£4,649.64	£5,424.58
DYFFRYN CLYDACH	£1,517.58	£1,770.51	£2,023.44	£2,276.37	£2,782.23	£3,288.08	£3,793.95	£4,552.74	£5,311.53
GLYNNEATH	£1,586.32	£1,850.71	£2,115.10	£2,379.49	£2,908.27	£3,437.04	£3,965.81	£4,758.98	£5,552.15
ONLLWYN	£1,533.64	£1,789.24	£2,044.85	£2,300.46	£2,811.68	£3,322.88	£3,834.10	£4,600.92	£5,367.74
PELENNA	£1,557.44	£1,817.02	£2,076.59	£2,336.17	£2,855.32	£3,374.46	£3,893.61	£4,672.34	£5,451.07
RESOLVEN	£1,541.08	£1,797.92	£2,054.77	£2,311.62	£2,825.32	£3,339.00	£3,852.70	£4,623.24	£5,393.78
SEVEN SISTERS	£1,545.81	£1,803.45	£2,061.08	£2,318.72	£2,833.99	£3,349.26	£3,864.53	£4,637.44	£5,410.35
TONNA	£1,516.28	£1,768.99	£2,021.71	£2,274.42	£2,779.85	£3,285.27	£3,790.70	£4,548.84	£5,306.98
GWAUN CAE GURWEN	£1,541.18	£1,798.04	£2,054.91	£2,311.77	£2,825.50	£3,339.22	£3,852.95	£4,623.54	£5,394.13
CWMLLYNFELL	£1,564.95	£1,825.78	£2,086.60	£2,347.43	£2,869.08	£3,390.73	£3,912.38	£4,694.86	£5,477.34
YSTALYFERA	£1,526.41	£1,780.81	£2,035.22	£2,289.62	£2,798.43	£3,307.22	£3,816.03	£4,579.24	£5,342.45
PONTARDAWE	£1,543.96	£1,801.29	£2,058.62	£2,315.95	£2,830.61	£3,345.26	£3,859.91	£4,631.90	£5,403.89
CILYBEBYLL	£1,521.10	£1,774.61	£2,028.13	£2,281.65	£2,788.69	£3,295.71	£3,802.75	£4,563.30	£5,323.85
ABERAVON	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
SANDFIELDS WEST	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
SANDFIELDS EAST	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
BAGLAN	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
GLYNCORRWG	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
CWMAVON	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
PORT TALBOT	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
TAIBACH	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
MARGAM	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34
BRYN	£1,482.95	£1,730.11	£1,977.27	£2,224.43	£2,718.75	£3,213.06	£3,707.38	£4,448.86	£5,190.34