

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COUNCIL

27 FEBRUARY 2013

REPORT OF THE SECTION 151 OFFICER

2013/14 COUNCIL TAX

1. Purpose of this Report

- 1.1 The purpose of this report is to provide Council with details of the Council Tax requirement for the County Borough Council together with the requirements of the South Wales Police Authority and Community Councils.

2. Connections to Corporate Improvement Plan

- 2.1 There are no direct connections with the Corporate Improvement Plan but the Council, as the billing authority, is required to formally approve the Council Tax for its area.

3. Background

- 3.1 The final budget proposals have been placed before Council for approval and the Council has to calculate its budget requirement in accordance with section 32 of the Local Government Finance Act 1992 and set the level of Council Tax for 2013-14.
- 3.2 Section 33 of the Local Government Finance Act requires billing authorities to calculate the basic amount of council tax in a financial year. Section 34 of the Act further requires the billing authority to calculate the basic amount of council tax for dwellings in those parts of its area to which one or more special items relate such as a Community/Town Council precept requirement.

4. Current Situation / Proposal

- 4.1 Council approved the BCBC 2013-14 budget on the 27th February 2013, and the budget is shown in the following table :

	2013/14 Budget £000	
Service expenditure		
Children (Exc schools)	40,096	
Schools	84,914	
Adult Social Care	39,382	
Healthy Living	6,509	
Communities	23,378	
Performance	16,915	
Legal and Regulatory	5,677	
		216,871
Non-directorate expenditure		
Council Tax Scheme	12,625	
Repairs/Maintenance	1,200	
Capital Financing Costs	10,715	
Corporate Budgets	7,897	
		32,437
Precepts/Levies	7,050	
		7,050
Sub total		256,358
Less: Use of Reserves		(490)
Total Net Revenue Expenditure		255,868

4.2 The average County Borough Council Tax is shown below:

	2012/13 £	2013/14 £
Total Expenditure	234,174,692	255,868,495
Less:		
Revenue Support Grant	143,198,249	154,721,749
NDR Distribution	36,467,089	43,154,109
Special Grant - Council Tax Reduction Scheme	0	1,138,395
Collected from Council Tax	<u>54,509,354</u>	<u>56,854,242</u>
<u>Council Tax Base - Band D equivalents</u>	49,691.74	50,075.92
County Borough Council Tax	1,096.95	1,135.36
Average Community Council	29.79	30.19
South Wales Police Authority*	169.42	181.28
Band D Property average council tax	<u>1,296.16</u>	<u>1,346.83</u>

* 2013/14 precept approved by the South Wales Police and Crime Panel on 28 January 2013.

- 4.3 The Council, as the billing authority, is required to formally **approve** the Council Tax for its area. This must be set to meet the net budget requirement of the Council and its precepting authorities and is set out in the following table.

Authority	Requirement £	Tax Base	Council Tax £.p (Band D)
Bridgend County Borough Council	56,854,242	50,075.92	1,135.36
<u>Local Precepts</u>			
Brackla Community Council	129,000	4,095.59	31.50
Bridgend Town Council	200,000	5,608.42	35.66
Cefn Cribbwr Community Council	18,681	519.08	35.99
Coity Higher Community Council	39,000	2,163.10	18.03
Cornelly Community Council	65,000	2,408.29	26.99
Coychurch Higher Community Council	10,000	325.35	30.74
Coychurch Lower Community Council	10,350	641.57	16.13
Garw Valley Community Council	60,000	2,171.51	27.63
Laleston Community Council	98,000	4,729.87	20.72
Llangynwyd Lower Community Council	6,500	165.35	39.31
Llangynwyd Middle Community Council	34,000	1,036.63	32.80
Maesteg Town Council	271,681.50	5,433.63	50.00
Merthyr Mawr Community Council	2,000	142.73	14.01
Newcastle Higher Community Council	40,000	1,548.83	25.83
Ogmore Vale Community Council	46,500	2,490.64	18.67
Pencoed Town Council	130,000	3,325.52	39.09
Porthcawl Town Council	232,620	7,636.10	30.46
Pyle Community Council	50,000	2,428.30	20.59
St Brides Minor Community Council	41,365	2,028.83	20.39
Ynysawdre Community Council	27,000	1,176.58	22.95
Borough Budget Requirement	58,365,939.50	50,075.92	1,165.55
South Wales Police Authority	9,077,588	50,075.92	181.28
TOTAL	67,443,527.50		1,346.83

- 4.4 The Council is also required to **approve** the following Council Tax charges for BAND D properties for the chargeable financial year beginning 1st April for each of the community areas and these are shown in the table below. All calculations are for a Band D equivalent property.

Community Council	Bridgend CBC £	Community Council £	Police £	Total £
Brackla Community Council	1135.36	31.50	181.28	1348.14
Bridgend Town Council	1135.36	35.66	181.28	1352.30
Cefn Cribbwr Community Council	1135.36	35.99	181.28	1352.63
Coity Higher Community Council	1135.36	18.03	181.28	1334.67
Cornelly Community Council	1135.36	26.99	181.28	1343.63
Coychurch Higher Community Council	1135.36	30.74	181.28	1347.38
Coychurch Lower Community Council	1135.36	16.13	181.28	1332.77
Garw Valley Community Council	1135.36	27.63	181.28	1344.27
Laleston Community Council	1135.36	20.72	181.28	1337.36
Llangynwyd Lower Community Council	1135.36	39.31	181.28	1355.95
Llangynwyd Middle Community Council	1135.36	32.80	181.28	1349.44
Maesteg Town Council	1135.36	50.00	181.28	1366.64
Merthyr Mawr Community Council	1135.36	14.01	181.28	1330.65
Newcastle Higher Community Council	1135.36	25.83	181.28	1342.47
Ogmore Vale Community Council	1135.36	18.67	181.28	1335.31
Pencoed Town Council	1135.36	39.09	181.28	1355.73
Porthcawl Town Council	1135.36	30.46	181.28	1347.10
Pyle Community Council	1135.36	20.59	181.28	1337.23
St Brides Minor Community Council	1135.36	20.39	181.28	1337.03
Ynysawdre Community Council	1135.36	22.95	181.28	1339.59

4.5 For sake of clarity, the resulting charges for each Band are reproduced in Appendix A.

5. **Effect upon Policy Framework & Procedure Rules**

5.1 The budget is set in accordance with the Budget Procedure Rules.

6. **Equality Impact Assessments**

6.1 There are none in this report.

7. **Financial Implications**

7.1 These are contained within the report.

8. **Recommendations**

Members are recommended to:

- i) Approve the Council Tax for the Council of £1135.36 for 2013-14, and the Council Tax for the area outlined in Paragraph 4.3.
- ii) Approve the Council Tax charges for Band D properties for 2013-14 for each of the community areas as outlined in Paragraph 4.4.

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27 February 2013

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Background Documents:
Cabinet Report - Medium Term Financial Strategy 2013/14 to 2015/16 - 5 February 2013
Council Report - Medium Term Financial Strategy 2013/14 to 2015/16 -27 February 2013

APPENDIX A

Community	Band								
Council	A	B	C	D	E	F	G	H	I
Brackla Community Council	898.76	1048.55	1198.34	1348.14	1647.72	1947.30	2246.90	2696.27	3145.65
Bridgend Town Council	901.53	1051.79	1202.04	1352.30	1652.80	1953.31	2253.83	2704.59	3155.36
Cefn Cribbwr Community Council	901.75	1052.04	1202.33	1352.63	1653.21	1953.79	2254.38	2705.25	3156.13
Coity Higher Community Council	889.78	1038.07	1186.37	1334.67	1631.26	1927.84	2224.45	2669.33	3114.22
Cornelly Community Council	895.75	1045.04	1194.33	1343.63	1642.21	1940.79	2239.38	2687.25	3135.13
Coychurch Higher Community Council	898.25	1047.96	1197.66	1347.38	1646.79	1946.20	2245.63	2694.75	3143.88
Coychurch Lower Community Council	888.51	1036.60	1184.68	1332.77	1628.93	1925.10	2221.28	2665.53	3109.79
Garw Valley Community Council	896.18	1045.54	1194.90	1344.27	1642.99	1941.71	2240.45	2688.53	3136.62
Laleston Community Council	891.57	1040.17	1188.76	1337.36	1634.54	1931.73	2228.93	2674.71	3120.50
Llangynwyd Lower Community Council	903.97	1054.62	1205.28	1355.95	1657.27	1958.58	2259.92	2711.89	3163.87
Llangynwyd Middle Community Council	899.63	1049.56	1199.50	1349.44	1649.31	1949.18	2249.07	2698.87	3148.68
Maesteg Town Council	911.09	1062.94	1214.78	1366.64	1670.33	1974.02	2277.73	2733.27	3188.82
Merthyr Mawr Community Council	887.10	1034.95	1182.79	1330.65	1626.34	1922.04	2217.75	2661.29	3104.84
Newcastle Higher Community Council	894.98	1044.14	1193.30	1342.47	1640.79	1939.11	2237.45	2684.93	3132.42
Ogmore Vale Community Council	890.21	1038.57	1186.94	1335.31	1632.04	1928.77	2225.52	2670.61	3115.71
Pencoed Town Council	903.82	1054.45	1205.09	1355.73	1657.00	1958.26	2259.55	2711.45	3163.36
Porthcawl Town Council	898.07	1047.74	1197.42	1347.10	1646.45	1945.80	2245.17	2694.19	3143.22
Pyle Community Council	891.49	1040.06	1188.64	1337.23	1634.39	1931.54	2228.72	2674.45	3120.19
St Brides Minor Community Council	891.35	1039.91	1188.46	1337.03	1634.14	1931.25	2228.38	2674.05	3119.73
Ynysawdre Community Council	893.06	1041.90	1190.74	1339.59	1637.27	1934.95	2232.65	2679.17	3125.70