BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COUNCIL

13 NOVEMBER 2013

REPORT OF THE SECTION 151 OFFICER

2014-15 COUNCIL TAX BASE

1. Purpose of Report.

1.1 The purpose of this report is to provide Council with details of the council tax base and estimated collection rate for 2014-15.

2. Connection to Corporate Plan

2.1 The council tax base determines the amount of council tax which can be raised to fund the Council's annual budget. The Medium term Financial Strategy (MTFS) is an integral part of the Corporate Planning process.

3. Background.

3.1 Under the Local Government Finance Act 1992 (as amended), Council is required to set the tax base upon which council tax is levied by the authority and other precepting bodies. This information is required by the Welsh Government to allocate the Revenue Support Grant (RSG) to local authorities and by the Council to calculate the council tax required to fund the annual budget..

4. Current situation / proposal.

- 4.1 The estimated council tax base for 2014-15 is 52,130.10 and the estimated collection rate is 97%. The net council tax base is, therefore, 50.566.20.
- 4.2 The council tax element of the Council's budget requirement will be based on the net council tax base of 50,566.20. This base is also used by precepting authorities in calculating their precepts. Community councils base their precepts on the tax base for each community area and details of these are shown in Appendix A.

5. Effect upon Policy Framework & Procedure Rules.

5.1 The council tax base is set in accordance with the Policy Framework and Budget Procedure Rules.

6. Equality Impact Assessment

6.1 There are no equality implications arising from this report.

7. Financial Implications.

7.1 None arising from this report.

8. Recommendation.

- 8.1 Council is recommended:
 - to approve the council tax base and collection rate for 2014-15 as shown in paragraph 4.1 of this report
 - to approve the tax bases for the community areas set out in Appendix A. .

Ness Young Section 151 Officer 23 October 2013

Contact Officers

Emma Johnson – Taxation Manager

Ext 3349. E-mail: Emma.Johnson @bridgend.gov.uk

Fran Mantle – Finance Manager, Technical & Corporate Ext 3286. E-mail: Frances.Mantle@bridgend.gov.uk

Background documents

None other than identified within the report.

Appendix A

Estimated County Borough Tax Base 2014-15

Community Council Area	Total Tax Base	Estimated Collection Percentage	Net Tax Base
Brackla	4,239.47	97%	4,112.29
Bridgend	5,805.78	97%	5,631.61
Cefn Cribbwr	538.47	97%	522.32
Coity Higher	2,368.97	97%	2,297.90
Cornelly	2,494.47	97%	2,419.64
Coychurch Higher	659.19	97%	639.41
Coychurch Lower	339.00	97%	328.83
Garw	2,264.27	97%	2,196.34
Laleston	4,946.19	97%	4,797.80
Llangynwyd Lower	171.00	97%	165.87
Llangynwyd Middle	1,069.17	97%	1,037.09
Maesteg	5,626.79	97%	5,457.99
Merthyr Mawr	150.39	97%	145.88
Newcastle Higher	1,623.51	97%	1,574.81
Ogmore Vale	2,570.28	97%	2,493.17
Pencoed	3,428.60	97%	3,325.74
Porthcawl	7,958.37	97%	7,719.62
Pyle	2,535.27	97%	2,459.21
St Brides Minor	2,126.90	97%	2,063.09
Ynysawdre	1,214.01	97%	1,177.59
Total County Borough	52,130.10	97%	50,566.20