

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COUNCIL

19 FEBRUARY 2014

REPORT OF THE SECTION 151 OFFICER

2014-15 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 Police & Crime Commissioner for South Wales 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 2014-15.
- 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 2014-15 budget on the 19th February 2014, and the budget is shown in the following table :

	2014/15 Budget £000	
Service expenditure		
Children (Exc schools)	40,729	
Schools	84,828	
Adult Social Care	40,360	
Healthy Living	6,515	
Communities	22,869	
Resources	16,128	
Legal and Regulatory	5,689	
		217,118
Non-directorate expenditure		
Council Tax Reduction Scheme	13,625	
Repairs/Maintenance	1,150	
Capital Financing Costs	10,515	
Pension Related Costs	792	
CTR Pensioner Discount	200	
Corporate Budgets	4,701	
		30,983
Precepts/Levies	7,030	
		7,030
Total Net Revenue Expenditure		255,131

4.2 The average County Borough Council Tax is shown below:

	2013/14 £	2014/15 £
Total Expenditure	255,868,495	255,131,000
Less:		
Revenue Support Grant	154,721,749	150,943,439
NDR Distribution	43,154,109	43,919,218
Special Grant - Council Tax Reduction Scheme	1,138,395	0
Collected from Council Tax	56,854,242	60,268,343
<u>Council Tax Base - Band D equivalents</u>	50,075.92	50,566.20
County Borough Council Tax	1,135.36	1191.87
Average Community Council	30.19	31.12
Police & Crime Commissioner for South Wales	181.28	190.34
Band D Property average council tax	1,346.83	1,413.33

4.3 The Police & Crime Commissioner for South Wales has notified the Council that their precept for the financial year ending 31 March 2015 will rise to £9,624,786 which equates to a Council Tax of £190.34 on a Band D property, a 5% increase. The 2014/15 precept was confirmed by the South Wales Police and Crime Panel on 20 January 2014. The precept is subject to further consultation and in accordance with government regulations the Police & Crime Commissioner for South Wales must issue the precept by the 1 March. Should the issued precept change then an amended report will be presented to Council.

4.4 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 £	Net Tax Base	Council Tax £.p (Band D)
Bridgend County Borough Council <u>Local Precepts</u>	60,268,343	50,566.20	1191.87
Brackla Community Council	129,000	4,112.29	31.37
Bridgend Town Council	218,000	5,631.61	38.71
Cefn Cribbwr Community Council	18,868	522.32	36.12
Coity Higher Community Council	41,500	2,297.90	18.06
Cornelly Community Council	65,000	2,419.64	26.86
Coychurch Higher Community Council	10,000	328.83	30.41
Coychurch Lower Community Council	11,750	639.41	18.38
Garw Valley Community Council	66,000	2,196.34	30.05
Laleston Community Council	102,802	4,797.80	21.43
Llangynwyd Lower Community Council	7,000	165.87	42.20
Llangynwyd Middle Community Council	36,000	1,037.09	34.71
Maesteg Town Council	283,816	5,457.99	52.00
Merthyr Mawr Community Council	2,000	145.88	13.71
Newcastle Higher Community Council	40,000	1,574.81	25.40
Ogmore Vale Community Council	56,500	2,493.17	22.66
Pencoed Town Council	135,000	3,325.74	40.59
Porthcawl Town Council	224,187	7,719.62	29.04
Pyle Community Council	55,000	2,459.21	22.36
St Brides Minor Community Council	41,365	2,063.09	20.05
Ynysawdre Community Council	30,000	1,177.59	25.48
Borough Budget Requirement	61,842,131	50,566.20	1,222.99
Police & Crime Commissioner for South Wales	9,624,786	50,566.20	190.34
TOTAL	71,466,917		1,413.33

4.5 The Council is also required to **approve** the following Council Tax charges for BAND D properties for the chargeable financial year beginning 1 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 & Crime Commissioner for South Wales	Total
	£	£	£	£
Brackla Community Council	1191.87	31.37	190.34	1413.58
Bridgend Town Council	1191.87	38.71	190.34	1420.92
Cefn Cribbwr Community Council	1191.87	36.12	190.34	1418.33
Coity Higher Community Council	1191.87	18.06	190.34	1400.27
Cornelly Community Council	1191.87	26.86	190.34	1409.07
Coychurch Higher Community Council	1191.87	30.41	190.34	1412.62
Coychurch Lower Community Council	1191.87	18.38	190.34	1400.59
Garw Valley Community Council	1191.87	30.05	190.34	1412.26
Laleston Community Council	1191.87	21.43	190.34	1403.64
Llangynwyd Lower Community Council	1191.87	42.20	190.34	1424.41
Llangynwyd Middle Community Council	1191.87	34.71	190.34	1416.92
Maesteg Town Council	1191.87	52.00	190.34	1434.21
Merthyr Mawr Community Council	1191.87	13.71	190.34	1395.92
Newcastle Higher Community Council	1191.87	25.40	190.34	1407.61
Ogmore Vale Community Council	1191.87	22.66	190.34	1404.87
Pencoed Town Council	1191.87	40.59	190.34	1422.8
Porthcawl Town Council	1191.87	29.04	190.34	1411.25
Pyle Community Council	1191.87	22.36	190.34	1404.57
St Brides Minor Community Council	1191.87	20.05	190.34	1402.26
Ynysawdre Community Council	1191.87	25.48	190.34	1407.69

4.6 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 £1191.87 for 2014-15, and the Council Tax for the area outlined in Paragraph 4.4.
- ii) Approve the Council Tax charges for Band D properties for 2014-15 for each of the community areas as outlined in Paragraph 4.5.

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19 February 2014

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Background Documents:
Cabinet Report - Medium Term Financial Strategy 2014/15 to 2017/18 - 11 February 2014
Council Report - Medium Term Financial Strategy 2014/15 to 2017/18 -19 February 2014

APPENDIX A

Community	Band								
Council	A	B	C	D	E	F	G	H	I
Brackla Community Council	942.38	1099.45	1256.51	1413.58	1727.71	2041.84	2355.96	2827.16	3298.36
Bridgend Town Council	947.28	1105.16	1263.04	1420.92	1736.68	2052.44	2368.20	2841.84	3315.48
Cefn Cribbwr Community Council	945.55	1103.14	1260.74	1418.33	1733.52	2048.70	2363.88	2836.66	3309.44
Coity Higher Community Council	933.51	1089.10	1244.68	1400.27	1711.44	2022.62	2333.78	2800.54	3267.30
Cornelly Community Council	939.38	1095.94	1252.51	1409.07	1722.20	2035.33	2348.45	2818.14	3287.83
Coychurch Higher Community Council	941.74	1098.70	1255.66	1412.62	1726.54	2040.46	2354.36	2825.24	3296.12
Coychurch Lower Community Council	933.72	1089.35	1244.97	1400.59	1711.83	2023.08	2334.31	2801.18	3268.05
Garw Valley Community Council	941.50	1098.42	1255.34	1412.26	1726.10	2039.94	2353.76	2824.52	3295.28
Laleston Community Council	935.76	1091.72	1247.68	1403.64	1715.56	2027.48	2339.40	2807.28	3275.16
Llangynwyd Lower Community Council	949.60	1107.87	1266.14	1424.41	1740.95	2057.49	2374.01	2848.82	3323.63
Llangynwyd Middle Community Council	944.61	1102.05	1259.48	1416.92	1731.79	2046.67	2361.53	2833.84	3306.15
Maesteg Town Council	956.14	1115.49	1274.85	1434.21	1752.93	2071.64	2390.35	2868.42	3346.49
Merthyr Mawr Community Council	930.61	1085.71	1240.82	1395.92	1706.13	2016.33	2326.53	2791.84	3257.15
Newcastle Higher Community Council	938.40	1094.81	1251.21	1407.61	1720.41	2033.22	2346.01	2815.22	3284.43
Ogmore Vale Community Council	936.58	1092.67	1248.77	1404.87	1717.07	2029.26	2341.45	2809.74	3278.03
Pencoed Town Council	948.53	1106.62	1264.71	1422.80	1738.98	2055.16	2371.33	2845.60	3319.87
Porthcawl Town Council	940.83	1097.64	1254.44	1411.25	1724.86	2038.48	2352.08	2822.50	3292.92
Pyle Community Council	936.38	1092.44	1248.51	1404.57	1716.70	2028.83	2340.95	2809.14	3277.33
St Brides Minor Community Council	934.84	1090.64	1246.45	1402.26	1713.88	2025.49	2337.10	2804.52	3271.94
Ynysawdre Community Council	938.46	1094.87	1251.28	1407.69	1720.51	2033.33	2346.15	2815.38	3284.61