

# CABINET

11<sup>TH</sup> DECEMBER 2023

## COUNCIL TAX BASE 2024-25

### Purpose:

For Cabinet to consider the Tax Base calculations and determine the Tax Base in respect of the financial year 2024-25

### Recommendations / key decisions required:

It is recommended that, Cabinet:

1. Approves the Council Tax Base calculations for the financial year 2024-25, within the report (Appendix A)
2. Confirms a Council Tax Base of 76 460.40 in respect of the County Council area and
3. Confirms the relevant tax bases for the individual community and town council areas, as shown in Table 2.

### Reasons:

1. The County Council is required each year, to determine its Council Tax Base, and the Council Tax Base of each community within its area, for the purpose of setting the level of Council Tax for the forthcoming financial year.
2. The attached Council Tax Base calculation has been undertaken in accordance with the established process.
3. Council on 8<sup>th</sup> December 2004 resolved that calculation of the Council Tax Base be designated as an executive function

Cabinet Decision Required	YES
Council Decision Required	NO

CABINET MEMBER PORTFOLIO HOLDER: Cllr Alun Lenny

Directorate: Corporate Services	Designation(s): Head of Revenues & Financial Compliance	Contact: 01267 246223 HLPugh@Carmarthenshire.gov.uk
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Report Author: Ann Thomas		

**EXECUTIVE SUMMARY  
CABINET  
11<sup>TH</sup> DECEMBER 2023**

**COUNCIL TAX BASE – 2024-25**

1. The Council must determine annually, its Council Tax Base for the purpose of calculating its Council Tax for the forthcoming financial year.
2. Under the provisions of Section 84 of the Local Government Act 2003, and the Local Authorities Executive Arrangements (Functions and Responsibilities) (Amendment) (Wales) Regulations 2004, the annual calculation has been delegated to Executive Board.
3. The Council Tax Base of an area is a measure of its tax-raising capacity, expressed in terms of the number of Band D equivalent dwellings. In simple terms, net spending not met by government grants is divided by the Tax Base to give the amount of Council Tax for a dwelling in Band D. The Tax Base is also used by the Welsh Assembly Government in its revenue settlement calculations.
4. The Tax Base calculation takes into account exemptions, reductions for disabilities and other discounts, together with anticipated changes i.e. new dwellings and appeals. The calculation also reflects the difference in the level of charge across the Valuation Bands.
5. A collection rate is then applied to give the net Tax Base expressed in terms of Band D equivalent dwellings. The collection rate applied for 2024-25 is 97.5% (remaining unchanged from the 2022-23 calculation).
6. The County Council must also calculate the individual Tax Bases for all the Town and Community Councils within the County, using the same basis of calculation and collection rate. The calculations must also ensure that the sum of the individual Tax Base figures for each part of the Authority's area is equal to the Council's Tax Base for the whole of the area.
7. The calculation of the Tax Base for the County Council for 2024-25 is shown in Table 1a & summarised in Table 1b.  
  
The calculation for individual Town and Community Council areas is summarised in Table 2 and detailed in Appendix A.
8. It is therefore, recommended that for the financial year 2024-25, Cabinet:
  - a) agrees the calculations within Tables 1a & 1b
  - b) approves a Council Tax Base of 76460.40  
and
  - c) approves the individual Tax Bases for the Town and Community Council areas within the County, as listed in Table 2 and detailed in Appendix A

**DETAILED REPORT ATTACHED?**

**YES**  
**(Summary Tables with detailed calculation tables in Appendix A)**

## IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: **Helen Pugh**

Head of Head of Revenues & Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>NONE</b>	<b>NONE</b>	<b>YES</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>

### Finance

The collection rate of 97.5% which has been applied since 2014-15 has been retained for 2024-25. (The rate applied for the years prior to 2014-15 was 96%)

### Legal

Approval of the calculation would ensure that the Council complies with its obligations under the following legislation:-

- Section 84 of the Local Government Act 2003
- Local Authorities Executive Arrangements (Functions and Responsibilities) (Amendment) (Wales) Regulations 2004
- The Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulation 2016

## CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **Helen Pugh**

Head of Head of Revenues & Financial Compliance

1. Scrutiny Committee- N/A
2. Local Member(s) - N/A
3. Community / Town Council - N/A
4. Relevant Partners - N/A
5. Staff Side Representatives and other Organisations - N/A

**CABINET MEMBER PORTFOLIO HOLDER  
AWARE/CONSULTED**

**YES**

### Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

**THESE ARE DETAILED BELOW**

Title of Document	File Ref No.	Locations that the papers are available for public inspection
System prints and calculation documents	N/A	Share point ( <i>Finance/Controls/CT Base</i> )