

**Report To: Full Council**

**Date of Meeting: 25<sup>th</sup> February 2014**

**Lead Member / Officer: Julian Thompson – Hill / Paul McGrady**

**Report Author: Paul McGrady / Rod Urquhart**

**Title: Council Tax 2014/2015 and Associated Matters**

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**1. What is the report about?**

In adopting the resolutions of the Council budget meeting of the 27<sup>th</sup> January 2014 it is necessary for the Council to pass further resolutions in a particular form to ensure that the Council Tax and its associated matters are legally valid.

**2. What is the reason for making this report?**

To set the levels of Council Tax for 2014/15.

**3. What are the Recommendations?**

3.1 It is necessary for the County Council, as the Billing Authority, to consider the precepts received from the Police & Crime Commissioner for North Wales and the Town/Community Councils and declare the Council Tax levels for the 2014/2015 financial year.

3.2 It is recommended that the amounts calculated by the Council for the 2014/15 financial year, in accordance with Sections 32 to 34 (1) of the Local Government Finance Act 1992 (the Act) and Alteration of Requisite Calculations (Wales) Regulations 2008 be as Appendix A section 3.

3.3 It is recommended that the amounts calculated by the Council for the 2014/15 financial year, in accordance with Sections 34 (2) to 36 (1) of the Local Government Finance Act 1992 (the Act) be as Appendix A section 4.

3.4 That the amounts of Council Tax for the 2014/15 financial year for each of the categories of dwellings be as shown in Appendix C.

3.5 That the level of discount for Class A, B, and C as prescribed under the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 2004 be set at zero for the financial years 2014/15, 2015/16 and 2016/17 being the term of this Council with the caveat that this is dependent on no changes to Legislation or local conditions.

**4. Report details.**

Due to the requirement to approve the resolution and recommendations in the prescribed manner Annex A contains report details

**5. How does the decision contribute to the Corporate Priorities?**

If the recommendations are not approved, the Council will be unable to raise Council Tax demands, therefore income required to fund Corporate Priorities and services will not be available.

**6. What will it cost and how will it affect other services?**

The cost of raising and distributing Council Tax demands and the collection of the sums due are factored into the Council's Annual budget.

**7. What are the main conclusions of the Equality Impact Assessment (EqIA) undertaken on the decision? The completed EqIA template should be attached as an appendix to the report.**

Not applicable.

**8. What consultations have been carried out with Scrutiny and others?**

The level of Council Tax comes from the budget set by the Council. The budget was developed during service challenges attended by members and officers and by a series of member workshops. Full Council approved the budget on 27<sup>th</sup> January 2014.

**9. Chief Finance Officer Statement**

The Council has a legal obligation to set a Council Tax. The regulations are prescriptive as to how this is to be done and this report meets those requirements.

**10. What risks are there and is there anything we can do to reduce them?**

The financial risk of being unable to raise or collect Council Tax income if the recommendations are not approved.

**11. Power to make the Decision**

The Local Government Finance Act 1992 and Alteration of Requisite Calculations (Wales) Regulations 2008