

Report To: County Council

Date of Meeting: 14th February 2017

Lead Member / Officer: Councillor Julian Thompson-Hill / Richard Weigh, Head of Finance

Report Author: Richard Weigh, Head of Finance

Title: **Council Tax 2017/18 and Associated Matters**

1. What is the report about?

In adopting the resolutions of the Council budget meeting of the 31 January 2017 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?

A decision is required to set the levels of Council Tax for 2017/18.

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 2017/18 financial year.
- 3.2 It is recommended that the amounts calculated by the Council for the 2017/18 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 2017/18 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 2017/18 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 year 2017/18 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 Appendix A contains the report details.

- 5. How does the decision contribute to the Corporate Priorities?**
If the recommendations are not approved the Authority will be unable to raise Council Tax demands, therefore income required to fund Corporate Priorities 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 is met from within existing resources.
- 7. What are the main conclusions of the Well-being Impact Assessment?**
An overall impact assessment was undertaken as part of the council's budget process and formed part of the budget papers presented to Full Council on 31 January 2017.
- 8. What consultations have been carried out with Scrutiny and others?**
The level of Council Tax forms part of the budget set by the Council. The budget process is a standing item for the Corporate Governance Committee, Cabinet Briefing and CET. Budget workshops with members have been held in July and November. The trade unions have been kept informed via the Corporate Joint Meetings. The Cutting Our Cloth Task & Finish group reviews savings and assesses their impact on the public. The proposals in this report have been considered by the Cabinet and Full Council approved the budget on 31 January 2017.
- 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 collect Council Tax income. Collection rates are high and are monitored closely throughout the year.
- 11. Power to make the Decision**
The Local Government Finance Act 1992 and Alteration of Requisite Calculations (Wales) Regulations 2008.