

<b>Report to</b>	County Council
<b>Date of meeting</b>	20 <sup>th</sup> February 2025
<b>Lead Member / Officer</b>	Lead Member for Finance, Performance and Strategic Assets
<b>Report author</b>	Head of Finance and Audit
<b>Title</b>	Council Tax 2025/26 and Associated Matters

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

The Council at its meeting on the 20<sup>th</sup> February 2025 will set the budget for 2025/26 including the level of Council Tax. 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 2025/26 in the legally prescribed manner.

## **3. What are the Recommendations?**

- 3.1. County Council, as the Billing Authority, considers the precepts received from the Police & Crime Commissioner for North Wales and the Town/Community Councils and declares the Council Tax levels for the 2025/26 financial year.
- 3.2. That the amounts calculated by the Council for the 2025/26 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 are as Appendix A section 3.
- 3.3. That the amounts calculated by the Council for the 2025/26 financial year, in accordance with Sections 34 (2) to 36 (1) of the Local Government Finance Act 1992 (the Act) are as Appendix A section 4.

- 3.4. That the amounts of Council Tax for the 2025/26 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 2025/26 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 Council 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?**

A wellbeing assessment for the Council Tax rise has been undertaken as part of the budget process and formed part of the overall Well-being Impact Assessment produced as part of the budget papers presented to Council when considering the budget and Council Tax.

## **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. In addition to regular reports to the Governance and Audit Committee, the budget process has been considered by SLT, Cabinet Briefing, Group Leaders and Council Briefing meetings. The School Budget Forum have been included in the proposals throughout the year. Trade Unions have been consulted through Local Joint Consultative Committee.

## **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.