

Cyfarfod y Bwrdd Gweithredol

22ain Rhagfyr 2016

Y Pwnc: SYLFAEN TRETH Y CYNGOR – 2017-18

Y Pwrpas:

Bod y Bwrdd Gweithredol yn ystyried y cyfrifiadau o ran Sylfaen y Dreth ac yn pennu Sylfaen y Dreth ar gyfer blwyddyn ariannol 2017-18

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Argymhellir bod y Bwrdd Gweithredol:

1. Yn derbyn y cyfrif o ran Sylfaen Treth y Cyngor am y flwyddyn ariannol 2017-18, sydd wedi'i nodi yn yr adroddiad (Atodiad A)
2. Yn cadarnhau Sylfaen Treth y Cyngor o 71,598.56 mewn perthynas ag ardal y Cyngor Sir, fel y nodir yn Nhabl 1a & 1b, ac
3. Yn cadarnhau'r sylfeini treth perthnasol am ardaloedd y cynghorau tref a chymuned unigol, fel y maent wedi'u nodi yn Nhabl 2.

Y Rhesymau:

1. Mae'n ofynnol bod y Cyngor Sir yn pennu ei Sylfaen Treth y Cyngor bob blwyddyn ynghyd â sylfaen treth y cyngor pob cymuned yn ardal y Cyngor Sir, er mwyn pennu lefel treth y cyngor am y flwyddyn ariannol sydd i ddod.
2. Cyfrifiwyd y sylfaen dreth amgaeedig yn unol â'r drefn arferol
3. Penderfynwyd y Cyngor ar 8fed Rhagfyr, 2004, bod cyfrifo Treth Sylfaenol y Cyngor yn cael ei ddynodi'n swyddogaeth weithredol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: AMHERTHNASOL

Angen i'r Bwrdd Gweithredol wneud penderfyniad OES

Angen i'r Cyngor wneud penderfyniad NAC OES

YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-

Cyng. David Jenkins

Y Gyfarwyddiaeth:

Gwasanaethau Corfforaethol

Enw Pennaeth y Gwasanaeth:

Awdur yr Adroddiad:

John Gravelle

Swydd(i):

Rhelowr Gwasanaethau
Refeniw

Rhif ffôn:

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Cyfeiriad E-bost:

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EXECUTIVE SUMMARY

Executive Board 22nd December 2016

SUBJECT: COUNCIL TAX BASE – 2017-18

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 2017-18 is 97.5% (unchanged from the 2016-17 calculation) which better reflects the actual long-term collection results achieved by the Council.
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 2017-18 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 2017-18, Executive Board:
 - a) agrees the calculations within Tables 1a & 1b
 - b) approves a Council Tax Base of **71,598.56**
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: Owen Bowen

Head of Financial Services

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

1. Finance

The tax base calculation expressed in terms of Band D equivalent dwellings prior to the collection rate being applied shows a slight increase of approximately 0.95% for 2017-18 compared with 2016-17 (almost 670 dwellings expressed in Band D terms). This is slightly higher than the increases seen in recent years and reflects the increase in the number of chargeable dwellings within Carmarthenshire.

The collection rate of 97.5% which has been applied since 2014-15 has been retained for 2017-18.

This better reflects the overall long-term collection rate achieved by the department than the 96% rate applied for the years prior to 2014-15.

CONSULTATIONS

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

Signed: Owen Bowen

Head of Financial Services

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

**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	Council File Plan (<i>Finance/Controls/CT Base</i>)