

# Cyfarfod y Bwrdd Gweithredol

## 17 mis Rhagfyr 2018

### Y Pwnc: SYLFAEN TRETH Y CYNGOR – 2019-20

#### 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 2019-20

#### 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 2019-20, sydd wedi'i nodi yn yr adroddiad (Atodiad A)
2. Yn cadarnhau Sylfaen Treth y Cyngor o 72,440.46 mewn perthynas ag ardal y Cyngor Sir , 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 amgaeëdig yn unol â'r drefn arferol
3. Penderfynwyd y Cyngor ar 8<sup>fed</sup> Rhagfyr, 2004, bod cyfrifo Treth Sylfaenol y Cyngor yn cael ei ddynodi'n swyddogaeth weithredol.

#### Ymgynghorwyd â'r pwylgor 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

<b>Y Gyfarwyddiaeth:</b> <b>Gwasanaethau Corfforaethol</b>	<b>Swydd(i):</b>  <b>Head of Revenues &amp; Financial Compliance</b>	<b>Rhif ffôn:</b>  <b>01267 246223</b> <b><a href="mailto:HLPugh@Carmarthenshire.gov.uk">HLPugh@Carmarthenshire.gov.uk</a></b>
<b>Awdur yr Adroddiad:</b> <b>Ann Thomas</b>	<b>Rhelowr Gwasanaethau Refeniw</b>	<b>01267 228740</b>  <b>Cyfeiriad E-bost:</b> <b>AnThomas@carmarthenshire.gov.uk</b>

# **EXECUTIVE SUMMARY**

## **Executive Board 17<sup>th</sup> December 2018**

### **SUBJECT: COUNCIL TAX BASE – 2019-20**

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 2019-20 is 97.5% (remaining unchanged from the 2018-19 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 2019-20 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 2019-20, Executive Board:
  - a) agrees the calculations within Tables 1a & 1b
  - b) approves a Council Tax Base of **72,440.46**  
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

<b>DETAILED REPORT ATTACHED?</b>	<b>YES</b> <b>(Summary Tables with detailed calculation tables in Appendix A)</b>
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## 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:

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 shows an increase of approximately 0.4% for 2019-20 compared with 2018-19. This is broadly in line with the increases seen in recent years.

The collection rate of 97.5% which has been applied since 2014-15 has been retained for 2019-20. (The rate applied for the years prior to 2014-15 was 96%)

# **CONSULTATIONS**

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

Signed:

**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**

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