

## FLINTSHIRE COUNTY COUNCIL

**REPORT TO:** FLINTSHIRE COUNTY COUNCIL  
**DATE:** FRIDAY, 1 MARCH 2013  
**REPORT BY:** HEAD OF FINANCE  
**SUBJECT:** COUNCIL TAX SETTING FOR 2013-14

### **1.00 PURPOSE OF REPORT**

1.01 For Council to agree the statutory and other necessary resolutions for the purpose of administering Council Tax and Non-Domestic Rates for 2013-14.

### **2.00 BACKGROUND**

2.01 Also on this agenda is consideration of the Council Fund Revenue Budget for 2013-14. The recommendation of the Cabinet is that the Council Fund Budget Requirement for 2013-14 be set at £258,284,539 which will result in Council Tax charges as detailed in this report.

### **3.00 CONSIDERATIONS**

3.01 The Council Tax resolution includes elements relating to Flintshire, North Wales Police Authority and all Town/Community Councils.

3.02 The proposed resolutions as detailed in Appendix A to this report are split into the following sections :-

**Section 1** details the Council Tax Base set for 2013-14, which shows the number of properties (shown in total and for each specific Town/Community Council) expressed as Band 'D' equivalents, taking into account appropriate adjustments for statutory discounts and exemptions.

**Section 2** (a) to 2 (i) details the expenditure and income of Flintshire County Council and Town/Community Councils. It also sets out details of the amount of Council Tax to be charged across the various Valuation Bands in respect of the County Council precept and each Town/Community Council precept.

**Section 3** details the amount of Council Tax to be charged in each Valuation Band in respect of the Police & Crime Commissioner – North Wales as resolved at a meeting Police and Crime Panel on the 21<sup>st</sup> January 2013.

**Section 4** details the overall amount of Council Tax that taxpayers will be required to pay from April 2013. This is made up of three chargeable precepts, Flintshire County Council, Police & Crime Commissioner – North Wales, and the Town/Community Councils.

**Section 5** re-affirms the Councils policy for 2013-14 not to grant discounts on second and long term empty properties which are defined by Regulations under three Prescribed Classes of Dwellings - Class A dwellings are second home which are unoccupied and furnished with a restriction on occupancy for a period of at least 28 consecutive days in any 12 month period. Class B dwellings are second homes which are unoccupied and furnished, with no restriction on occupancy. Class C dwellings are long empty and unfurnished dwellings and have been such for a period of over 6 months in most cases.

**Section 6** gives the Head of Finance the authority to make payments to the Police and Crime Commissioner – North Wales in twelve equal instalments payable on the 15th day of each month from April 2013 (adjusted to the next working day as necessary) to March 2014.

**Section 7** provides authority to specified officers to issue legal proceedings for non payment of Council Tax and to appear on behalf of the Council to prosecute in cases of non payment.

**Section 8** provides similar authority to specified officers to collect Non-Domestic Rates .

**Section 9** provides for the advertisement of the Council Tax for 2013-14 in the local press, as defined by Regulations.

3.03 The result of these resolutions would be that Council Tax is levied across all areas of the County as set out in Appendix A and further analysed in Appendix B by amounts and percentage increases.

#### **4.00 RECOMMENDATIONS**

4.01 For members to agree all resolutions as detailed in Appendix A.

#### **5.00 FINANCIAL IMPLICATIONS**

5.01 As set out in the report.

#### **6.00 ANTI POVERTY IMPACT**

6.01 None

**7.00 ENVIRONMENTAL IMPACT**

7.01 None.

**8.00 EQUALITIES IMPACT**

8.01 None.

**9.00 PERSONNEL IMPLICATIONS**

9.01 None.

**10.00 CONSULTATION REQUIRED**

10.01 None.

**11.00 CONSULTATION UNDERTAKEN**

11.01 None.

**12.00 APPENDICES**

12.01 Appendix A to this report details all resolutions necessary to set the 2013-14 Council Tax charges.

12.02 Appendix B to this report provides Members with some statistical information relating the breakdown of Council Tax charges for 2013-14 by Town & Community Council area.

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985  
BACKGROUND DOCUMENTS**

Local Government Finance Act 1992

Local Government Act 1972 and 2003

Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations

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