

FLINTSHIRE COUNTY COUNCIL

REPORT TO: FLINTSHIRE COUNTY COUNCIL

DATE: TUESDAY, 18 FEBRUARY 2014

REPORT BY: HEAD OF FINANCE

SUBJECT: COUNCIL TAX SETTING 2014-15

1.00 PURPOSE OF REPORT

1.01 For Council to set Council Tax for 2014-15 and agree the statutory resolutions for the purpose of administering Council Tax and Non-Domestic Rates.

2.00 BACKGROUND

2.01 Also on this agenda is consideration of the Council Fund Revenue Budget for 2014-15. The recommendation of the Cabinet is that the Council Fund Budget Requirement for 2014-15 be set at £253,718,291 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 the County Council, Police & Crime Commissioner – North Wales 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 2014-15, 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.

Section 4 details the overall amount of Council Tax that taxpayers will be required to pay from April 2014, subject to entitlements to any discounts or exemptions. 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 2014-15 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 Section 151 officer the authority to make payments to the Police and Crime Commissioner – North Wales in twelve equal payments payable on the 15th day of each month from April 2013.

Sections 7 & 8 provide authority to specified officers to issue legal proceedings for non payment of Council Tax and Business Rates and to appear on behalf of the Council to prosecute in cases of non payment.

Section 9 provides for the advertisement of the Council Tax for 2014-15 in the local press, as defined by Regulations.

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 2014-15 Council Tax charges.

12.02 Appendix B to this report provides Members with some statistical information relating the breakdown of Council Tax charges for 2014 15 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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