

COUNCIL TAX 2019/2020
RECOMMENDED RESOLUTION

- 1 That the Revenue Budget for 2019/2020 as submitted be approved.
- 2 That it be noted that the Head of Finance calculated the following amounts for the year 2019/2020 in accordance with regulations made under section 33[5] of the Local Government Finance Act 1992 (as amended):-
- a. 53421 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base)(Wales) Regulations 1995, as its Council Tax Base for the year 2019/2020.
- b. Part of the Council's area being amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

Community of	TaxBase
Abenbury	496
Acton	5720
Bangor Isycoed	591
Bronington	650
Broughton	2831
Brymbo	1945
Parc Caia/Caia Park	3795
Cefn	2260
Ceiriog Ucha	161
Y Waun/Chirk	1672
Coedpoeth	1711
Erbistog/Erbistock	223
Esclusham	1421
Glyntraian	383
Gresfordd/Gresford	2640
Gwersyllt	3895
Hanmer	371
Holt	843
Isycoed	226
Wledig Llangollen/Llangollen Rural	865
Llansantffraid Glyn Ceiriog	478
Llai/Llay	1763
De Maelor/Maelor South	699
Marchwiel	590
Y Mynglawdd/Minera	705
Offa	4208
Owrtyn/Overton	696
Penycae	1127
Rhosddu	2757
Rhosllanerchrugog	3276
Yr Orsedd/Rossett	1810
Rhiwabon/Ruabon	1799
Seswick/Sesswick	320
Wryddymbre/Willington/Worthenbury	494
Total Taxbase	53421

3. That the following amounts be now calculated by the Council for the year 2019/2020 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 as amended :-

- (a) **337,128,147** being the aggregate of the amounts which the Council estimates for the items set out in section 32(2)(a) to (e) of the Act.
- (b) **97,895,661** being the aggregate of the amounts which the Council estimates for the items set out in section 32(3)(a) to (c) of the Act.
- (c) **239,232,486** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council , in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- (d) **174,992,283** being the aggregate of the sums which the Council estimates will be payable for the year into its Council fund in respect of redistributed non-domestic rates, revenue support grant or additional grant as adjusted under section 33(3B)
61,482,104
- (e) **1,202.53** being the amount at 3(c) above less the amount at 3(d) above, all divided by the amount at 2(a) above, calculated by the Council in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
- (f) **2,758,099** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) **1,150.90** being the amount at 3(e) above less the result given by dividing the amount at 3(f) above by the amount at 2(a) above, calculated by the Council ,in accordance with section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate.

(h) Band D Council Tax before the Police and Crime Commissioner North Wales Precept

Part of the Council's Area	Community Councils Precepts	Special Expense of the Borough Lighting	Total Special Expense	Basic Amount at 3(g)	Basic Amount for Part of Area
Community of	£	£	£	£	£
Abenbury	25.20		25.20	1150.90	1176.10
Acton	25.96	4.98	30.94	1150.90	1181.84
Bangor Isycoed	31.30		31.30	1150.90	1182.20
Bronington	29.23		29.23	1150.90	1180.13
Broughton	50.34		50.34	1150.90	1201.24
Brymbo	51.25		51.25	1150.90	1202.15
Parc Caia/Caia Park	58.24	4.98	63.22	1150.90	1214.12
Cefn	67.56		67.56	1150.90	1218.46
Ceiriog Ucha	12.42		12.42	1150.90	1163.32
Y Waun/Chirk	67.50	10.81	78.31	1150.90	1229.21
Coedpoeth	108.71		108.71	1150.90	1259.61
Erbistog/Erbistock	5.31		5.31	1150.90	1156.21
Esclusham	65.25		65.25	1150.90	1216.15
Glyntraian	49.35	12.75	62.10	1150.90	1213.00
Gresfordd/Gresford	33.71		33.71	1150.90	1184.61
Gwersyllt	56.28		56.28	1150.90	1207.18
Hanmer	22.24		22.24	1150.90	1173.14
Holt	36.77		36.77	1150.90	1187.67
Isycoed	54.42		54.42	1150.90	1205.32
Wledig Llangollen/Llangollen Rural	64.84	16.46	81.30	1150.90	1232.20
Llansantffraid Glyn Ceiriog	62.76		62.76	1150.90	1213.66
Llai/Llay	42.96		42.96	1150.90	1193.86
De Maelor/Maelor South	26.04		26.04	1150.90	1176.94
Marchwiel	54.24		54.24	1150.90	1205.14
Y Mynglawdd/Minera	59.14		59.14	1150.90	1210.04
Offa	43.96	4.98	48.94	1150.90	1199.84
Owrtyn/Overton	74.01		74.01	1150.90	1224.91
Penycae	62.34		62.34	1150.90	1213.24
Rhosddu	29.74	4.98	34.72	1150.90	1185.62
Rhosllanerchrugog	76.27		76.27	1150.90	1227.17
Yr Orsedd/Rossett	36.08		36.08	1150.90	1186.98
Rhiwabon/Ruabon	44.47		44.47	1150.90	1195.37
Seswick/Sesswick	9.38		9.38	1150.90	1160.28
Wryddymbre/Willington/Worthenbur	21.04		21.04	1150.90	1171.94

being the amounts given by adding to the amount at 3(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(i) Council Tax by Valuation band before the Police and Crime Commissioner North Wales precept

Part of the Council's Area	Valuation Bands								
	A £	B £	C £	D £	E £	F £	G £	H £	I £
Abenbury	784.07	914.74	1045.42	1176.10	1437.46	1698.81	1960.17	2352.20	2744.23
Acton	787.89	919.21	1050.52	1181.84	1444.47	1707.10	1969.73	2363.68	2757.63
Bangor Isycoed	788.13	919.49	1050.84	1182.20	1444.91	1707.62	1970.33	2364.40	2758.47
Bronington	786.75	917.88	1049.00	1180.13	1442.38	1704.63	1966.88	2360.26	2753.64
Broughton	800.83	934.30	1067.77	1201.24	1468.18	1735.12	2002.07	2402.48	2802.89
Brymbo	801.43	935.01	1068.58	1202.15	1469.29	1736.44	2003.58	2404.30	2805.02
Parc Caia/Caia Park	809.41	944.32	1079.22	1214.12	1483.92	1753.73	2023.53	2428.24	2832.95
Cefn	812.31	947.69	1083.08	1218.46	1489.23	1760.00	2030.77	2436.92	2843.07
Ceiriog Ucha	775.55	904.80	1034.06	1163.32	1421.84	1680.35	1938.87	2326.64	2714.41
Y Waun/Chirk	819.47	956.05	1092.63	1229.21	1502.37	1775.53	2048.68	2458.42	2868.16
Coedpoeth	839.74	979.70	1119.65	1259.61	1539.52	1819.44	2099.35	2519.22	2939.09
Erbistog/Erbistock	770.81	899.27	1027.74	1156.21	1413.15	1670.08	1927.02	2312.42	2697.82
Esclusham	810.77	945.89	1081.02	1216.15	1486.41	1756.66	2026.92	2432.30	2837.68
Glyntraian	808.67	943.44	1078.22	1213.00	1482.56	1752.11	2021.67	2426.00	2830.33
Gresffordd/Gresford	789.74	921.36	1052.99	1184.61	1447.86	1711.10	1974.35	2369.22	2764.09
Gwersyllt	804.79	938.92	1073.05	1207.18	1475.44	1743.70	2011.97	2414.36	2816.75
Hanmer	782.09	912.44	1042.79	1173.14	1433.84	1694.54	1955.23	2346.28	2737.33
Holt	791.78	923.74	1055.71	1187.67	1451.60	1715.52	1979.45	2375.34	2771.23
Isycoed	803.55	937.47	1071.40	1205.32	1473.17	1741.02	2008.87	2410.64	2812.41
Wledig Llangollen/Llangollen Rural	821.47	958.38	1095.29	1232.20	1506.02	1779.84	2053.67	2464.40	2875.13
Llansantffraid Glyn Ceiriog	809.11	943.96	1078.81	1213.66	1483.36	1753.06	2022.77	2427.32	2831.87
Llai/Llay	795.91	928.56	1061.21	1193.86	1459.16	1724.46	1989.77	2387.72	2785.67
De Maelor/Maelor South	784.63	915.40	1046.17	1176.94	1438.48	1700.02	1961.57	2353.88	2746.19
Marchwiel	803.43	937.33	1071.24	1205.14	1472.95	1740.76	2008.57	2410.28	2811.99
Y Mynglawdd/Minera	806.69	941.14	1075.59	1210.04	1478.94	1747.84	2016.73	2420.08	2823.43
Offa	799.89	933.21	1066.52	1199.84	1466.47	1733.10	1999.73	2399.68	2799.63
Owrtyn/Overton	816.61	952.71	1088.81	1224.91	1497.11	1769.31	2041.52	2449.82	2858.12
Penycae	808.83	943.63	1078.44	1213.24	1482.85	1752.46	2022.07	2426.48	2830.89
Rhosddu	790.41	922.15	1053.88	1185.62	1449.09	1712.56	1976.03	2371.24	2766.45
Rhosllanerchrugog	818.11	954.47	1090.82	1227.17	1499.87	1772.58	2045.28	2454.34	2863.40
Yr Orsedd/Rossett	791.32	923.21	1055.09	1186.98	1450.75	1714.53	1978.30	2373.96	2769.62
Rhiwabon/Ruabon	796.91	929.73	1062.55	1195.37	1461.01	1726.65	1992.28	2390.74	2789.20
Seswick/Sesswick	773.52	902.44	1031.36	1160.28	1418.12	1675.96	1933.80	2320.56	2707.32
Wryddymbre/Willington/Worthenbur	781.29	911.51	1041.72	1171.94	1432.37	1692.80	1953.23	2343.88	2734.53

being the amounts given by multiplying the amounts at 3 (g) and 3 (h) above by the number which, in the proportion set out in section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in the valuation band D, calculated by the Council, in accordance with section 36(1) of the Act, as the amounts to be taken into account for the year in respect of the categories of dwellings listed in different valuation bands.

4. That it be noted that for the year 2019/2020 Police and Crime Commissioner North Wales (Major Precepting Authority) has stated that the following amounts in a precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, (as amended) for each of categories of dwellings shown below :-

Valuation Bands										
Precepting Authority	North	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	BAND I
Wales Police		185.40	216.30	247.20	278.10	339.90	401.70	463.50	556.20	648.90

5. That, having calculated the aggregate in each case of the amounts at 3(i) and 4 above, the Council in accordance with Section 30(2) of the Local Government Finance Act 1992 , hereby sets the following amounts as the amounts of Council Tax for the year 2019/2020 for each of the categories of dwellings shown below:-

Part of the Council's	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	BAND I
Area	A	B	C	D	E	F	G	H	I
Community of	£	£	£	£	£	£	£	£	£
Abenbury	969.47	1131.04	1292.62	1454.20	1777.36	2100.51	2423.67	2908.40	3393.13
Acton	973.30	1135.50	1297.73	1459.94	1784.38	2108.80	2433.24	2919.88	3406.52
Bangor Isycoed	973.54	1135.78	1298.04	1460.30	1784.82	2109.32	2433.84	2920.60	3407.36
Bronington	972.16	1134.17	1296.20	1458.23	1782.29	2106.33	2430.39	2916.46	3402.53
Broughton	986.23	1150.59	1314.97	1479.34	1808.09	2136.82	2465.57	2958.68	3451.79
Brymbo	986.84	1151.30	1315.78	1480.25	1809.20	2138.14	2467.09	2960.50	3453.91
Parc Caia/Caia Park	994.82	1160.61	1326.42	1492.22	1823.83	2155.42	2487.04	2984.44	3481.84
Cefn	997.71	1163.99	1330.27	1496.56	1829.13	2161.70	2494.27	2993.12	3491.97
Ceiriog Ucha	960.95	1121.10	1281.26	1441.42	1761.74	2082.05	2402.37	2882.84	3363.31
Y Waun/Chirk	1004.88	1172.35	1339.83	1507.31	1842.27	2177.22	2512.19	3014.62	3517.05
Coedpoeth	1025.14	1195.99	1366.85	1537.71	1879.43	2221.14	2562.85	3075.42	3587.99
Erbistog/Erbistock	956.21	1115.57	1274.94	1434.31	1753.05	2071.78	2390.52	2868.62	3346.72
Esclusham	996.17	1162.19	1328.22	1494.25	1826.31	2158.36	2490.42	2988.50	3486.58
Glyntraian	994.07	1159.74	1325.42	1491.10	1822.46	2153.81	2485.17	2982.20	3479.23
Gresffordd/Gresford	975.14	1137.66	1300.18	1462.71	1787.76	2112.80	2437.85	2925.42	3412.99
Gwersyllt	990.19	1155.21	1320.25	1485.28	1815.35	2145.40	2475.47	2970.56	3465.65
Hanmer	967.50	1128.74	1289.99	1451.24	1773.74	2096.23	2418.74	2902.48	3386.22
Holt	977.18	1140.04	1302.90	1465.77	1791.50	2117.22	2442.95	2931.54	3420.13
Isycoed	988.95	1153.77	1318.59	1483.42	1813.07	2142.72	2472.37	2966.84	3461.31
Wledig Llangollen/Llangollen Rural	1006.87	1174.67	1342.49	1510.30	1845.93	2181.55	2517.17	3020.60	3524.03
Llansantffraid Glyn Ceiriog	994.51	1160.25	1326.01	1491.76	1823.27	2154.76	2486.27	2983.52	3480.77
Llai/Llay	981.31	1144.85	1308.41	1471.96	1799.07	2126.16	2453.27	2943.92	3434.57
De Maelor/Maelor South	970.03	1131.69	1293.37	1455.04	1778.39	2101.72	2425.07	2910.08	3395.09
Marchwiel	988.83	1153.63	1318.43	1483.24	1812.85	2142.46	2472.07	2966.48	3460.89
Y Mynglawdd/Minera	992.10	1157.44	1322.79	1488.14	1818.84	2149.53	2480.24	2976.28	3472.32
Offa	985.30	1149.50	1313.73	1477.94	1806.38	2134.80	2463.24	2955.88	3448.52
Owrtyn/Overton	1002.01	1169.00	1336.01	1503.01	1837.02	2171.01	2505.02	3006.02	3507.02
Penycae	994.23	1159.93	1325.63	1491.34	1822.75	2154.16	2485.57	2982.68	3479.79
Rhosddu	975.82	1138.44	1301.09	1463.72	1789.00	2114.26	2439.54	2927.44	3415.34
Rhosllanerchrugog	1003.52	1170.76	1338.02	1505.27	1839.78	2174.28	2508.79	3010.54	3512.29
Yr Orsedd/Rossett	976.72	1139.50	1302.29	1465.08	1790.66	2116.23	2441.80	2930.16	3418.52
Rhiwabon/Ruabon	982.32	1146.03	1309.75	1473.47	1800.91	2128.34	2455.79	2946.94	3438.09
Seswick/Sesswick	958.92	1118.74	1278.56	1438.38	1758.02	2077.66	2397.30	2876.76	3356.22
Wryddymbre/Willington/Worthenbur	966.70	1127.80	1288.92	1450.04	1772.28	2094.50	2416.74	2900.08	3383.42

6 Reduction of Discounts for Second/Holiday Homes and Long Term Empty Properties

In Wales Section 12 of the Local Government Finance Act 1992 creates a special class of property (prescribed class of dwellings) which allows a local authority to use its discretion in determining the level of discount to be awarded. If a dwelling meets certain criteria, then a billing authority can set the level of discount at either 25% or zero (i.e. no discount) for classes A & B, 50% or zero for class C.

The Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998 as amended by The Council Tax (Prescribed Class of Dwellings) (Wales) (amendment) Regulations 2004, has with effect from 1 April 2004 designated three classes of prescribed dwellings.

The classes are:

Class A

- a. A dwelling which is not the sole or main residence of an individual.
- b. Dwelling which is furnished.
- c. Occupation of the dwelling is prohibited by law for a continuous period of at least 28 days in the relevant year.
- d. Dwelling is not a mooring occupied by a boat or pitch occupied by a caravan.
- e. Dwelling is unoccupied and is managed by a personal representative in relation to administration of a deceased person.

Class B

- a. A dwelling which is not the sole or main residence of an individual.
- b. Dwelling which is furnished.
- c. Occupation of the dwelling is prohibited by law for a continuous period of at least 28 days in the relevant year.
- d. Dwelling is not a mooring occupied by a boat or pitch occupied by a caravan.
- e. Dwelling is unoccupied and is managed by a personal representative in relation to administration of a deceased person.

Class C

- a. A dwelling which is unoccupied.
- b. A dwelling which is substantially unfurnished.

The difference between the classes A and B is the fact Class B has unrestricted occupation throughout 365 days a year whereas Class A is restricted to a maximum of 11 months occupation in a year e.g. planning restriction as commonly applied to holiday chalets.

That the level of discounts for Class A, B and C as prescribed under the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998 as amended by the Council Tax (Prescribed Class of Dwellings) (Wales) (amendment) Regulations 2004 be set at zero for the financial year 2019/2020.

7 Implementation of Council Tax Premiums on Long Term Empty Properties & Second Homes

Following the introduction of the Housing Act 2014 which was introduced by Welsh Government, In accordance with section 12A and 12B of the Local Government Finance Act 1992, which was introduced

by Section 139 of the Housing Act. Following a decision made by Council on 23 March 2016. Council Tax Premiums will apply from 1 April 2017, unless there are exceptions which could be applied in accordance with the Council Tax (Exceptions to Higher Amounts) Wales Regulations 2015. Council Tax shall be charged at a premium rate of 50% above the standard rate of Council Tax for those dwellings that are defined as Second Homes. A premium will also apply at the rate of 50% to those dwellings defined as Long Term Empty which have been empty for a continuous period of one year.