



8th January 2019  
Clerk's Report  
C Mortimer

## Gelligaer Community Council Cyngor Cymuned Gelligaer

### Council Tax and Community Councils 2019/20

#### Precept 2019/20

Council is required to determine the level of precept for the financial year 2019/20

#### The Law

The law relating to the issue of Precepts by Town, Parish and Community Councils is covered by the Local Government Finance Act 1992 Section 41(4).

#### Calculation of Council Tax

All Council Tax is calculated in "Band D equivalents" because Band D is considered as the average. Caerphilly County Borough Council therefore count the number of properties in the area of Gelligaer Community Council and assesses the banding:

Band	All Properties (incl. new builds)	Exempt Properties	Total no. chargeable properties (incl New Builds)	New Build Estimate
A	750	36	714	0
B	3169	77	3092	2
C	1874	50	1824	19
D	1274	29	1245	1
E	801	10	791	1
F	170	9	161	0
G	40	3	37	0
H	3	1	2	0
I	2	0	2	0
<b>Total</b>	<b>8083</b>	<b>215</b>	<b>7868</b>	<b>23</b>

Caerphilly County Borough Council then calculates the number of Band D equivalents and bases their Council Tax calculations on that number. Counting and equivalencies are calculated at October 31st for the next year's tax.

Total dwellings Converted to Band D equivalents = **6,432.09**

Collection rate: **97.50%**

Band D equivalents x collection rate = **6,271.29**

## Recent history

2018/19 increased by 2% to £14.92 per household (Band D) per annum giving the council a precept of £93,557

2017/18 increased by 1% to £14.63 per household (Band D) per annum giving the council a precept of £91,067

2016/17 - increased by 2.5% to £14.49 per household (Band D) per annum giving the council a precept of £89,841

## Budget Assumptions

The budget for 2019/20 has been prepared using the following assumptions:

- Pay award 2019/20 increase of 2% (actual)
- Pension
- Retail Price Index (RPI) is currently at 2.9% (Dec 2018 Office for National Statistics) (RPI includes housing costs i.e. mortgage/rent/council tax and consumer items)
- Consumer Price Index (CPI) is currently at 2.4% (Dec 2018 Office for National Statistics) (CPI includes everything except housing costs)
- State Pension is protected and will rise again this year from April 2019 by 2.6%.

## Property Development

The council tax base has increased very slightly from **6270.57** (Band D equivalent dwellings) in **2018/19** to **6271.29** in **2019/20**.

The new build estimates for Gelligaer CC are at the Gelligaer School development (Housing Association development) and estimated to be band C.

## Possible budget increases

An inflated budget is shown in Appendix A and assumes a 4% and 5% increase in precept.

However it is suggested that the members may wish to consider a range of increases, and for convenience a range of increases is shown below.

Increase	Band D Equivalent per property per annum £	Precept for 2019/20 £
0%	14.92 (currently)	93,568
1%	15.07	94,508
2%	15.22	95,449
3%	15.37	96,390
4%	15.52	97,330
5%	15.67	98,271

Council is requested to consider the proposed budget in APPENDIX A when setting its annual precept.

**A council resolution is required on the level of precept.**