

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION	09/02/2026
DATE DECISION PUBLISHED	11/02/2026
DATE DECISION WILL COME INTO FORCE and implemented, unless the decision is called in, in accordance with section 7.25.1 of the Gwynedd Council Constitution	18/02/2026

NAME AND TITLE OF THE CABINET MEMBER:

Councillor Huw Wyn Jones (Cabinet Member for Finance)

SUBJECT

Council Tax – 2026/27 Tax Base

DECISION

Give formal approval of Gwynedd's Council Tax Base for 2026/27 (confirm formally the information submitted to the Welsh Government) analysed by each individual Community within Gwynedd.

Confirm that the Billing Authority Tax Base, calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 made under the Local Government Finance Act 1992, **be set for Cyngor Gwynedd at 57,669.68 for 2026/27.**

Furthermore, **confirm that the Billing Authority Tax Base** for part of the area to which special expenses relate, which is calculated in accordance with the Local Authority (Calculation of Council Tax Base) Regulations made under the Local Government Finance Act 1992, **be set (for each Community within the county of Gwynedd) as shown on the following schedule (Appendix).**

REASON WHY THE DECISION IS NEEDED

Please see attached Officer Report.

DECLARATIONS OF PERSONAL INTEREST AND ANY RELEVANT DISPENSATIONS APPROVED BY THE COUNCIL'S STANDARDS COMMITTEE

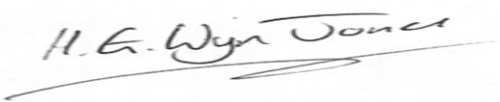
None.

ANY CONSULTATIONS UNDERTAKEN PRIOR TO MAKING THE DECISION

Consultation with
Cyngor Gwynedd Statutory Officers.

The results of the consultations are reported upon in the attached report

**DECISION NOTICE OF AN INDIVIDUAL MEMBER OF CYNGOR GWYNEDD
CABINET – OFFICER REPORT**

Name and title of Cabinet Member/s:	Councillor Huw Wyn Jones, Cabinet Member for Finance
Name and title of Report Author:	Dewi Morgan, Head of Finance
Date of Decision:	09/02/2026
Signature of Cabinet Member/s:	

Subject:

Council Tax – 2026/27 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2026/27 (confirm formally the information submitted to the Welsh Government) analysed by each individual Community within Gwynedd.

Confirm that the Billing Authority Tax Base, calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 made under the Local Government Finance Act 1992, **be set for Cyngor Gwynedd at 57,669.68 for 2026/27.**

Furthermore, **confirm that the Billing Authority Tax Base** for part of the area to which special expenses relate, which is calculated in accordance with the Local Authority (Calculation of Council Tax Base) Regulations made under the Local Government Finance Act 1992, **be set (for each Community within the county of Gwynedd) as shown on the following schedule (Appendix).**

Reason why Decision is needed:

Introduction / Statutory Background

1. The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (1995/2561) made under the Local Government Finance Act 1992, requires Cyngor Gwynedd, as a billing Authority, to calculate the Council Tax Base for its area for 2026/27.
2. The relevant regulations permit relevant resolutions by the Executive, namely the Cabinet, or Cabinet Member.
3. This Council Tax Base will be used in the calculation of Council Tax on 5 March 2026 when the budget requirements of Cyngor Gwynedd and the community councils are known.

Calculation of the Base

4. The Council Tax Base is a notional number of properties, deemed to be within Valuation Band D. Council Tax at Valuation Band D is calculated by net expenditure (when known) divided by that notional figure. Council Tax levels for all other bands are proportionate to D; their calculation is derived from applying the relevant ratio in each case.
5. The Council Tax Base is calculated as follows. The number of properties is estimated by identifying the actual number on the Council Tax system as at 31 October 2025 and amending the figure in accordance with forecasted changes to the list during the subsequent 17 months. The number of properties within each band, adjusted for disabled reductions, less empty/single-person discounts, and adding payable premiums, converted into Band D equivalent values, less an allowance for shortfall in the rate of collection, equals the Council Tax Base.
6. Each of the stages in paragraph 5 above is shown in detail on the Welsh Government's form "CT1" (**Appendix**), giving a 2026/27 Council Tax Base of **57,669.68** for Cyngor Gwynedd.
7. The equivalent tax base for 2025/26 was 56,842.05. The proposed tax base of **57,669.68** for 2026/27 reflects an increase of 827.63, or 1.5%.
8. The intention is to use the relevant figures to calculate the 2025/26 Council Tax in the 5 March 2026 meeting of the full Council.
9. The North Wales Police and Crime Commissioner and all the community councils use the council tax base figures to calculate their precepts.

Reason and justification behind the Decision:

10. The forecasted changes to the Valuation List were considered in detail to arrive at a careful estimate of the tax base up to March 2027 (as referred to in paragraph 5 above).
11. The notional collection rate used for the tax base was also considered. In light of the budgetary situation, and based on 2025/26 collection rates to date, we the collection percentage has been reduced from 99% to 98.2% for 2026/27.

Declarations of personal interest by any Cabinet Member consulted with and any relevant dispensations approved by the Standards Committee:

None

Any consultations undertaken prior to making the decision:

Head of Finance

I have worked with the Cabinet Member in preparing this notice and can confirm the accuracy of its content.

Monitoring Officer

Nothing to add from a propriety perspective.

Local Member/s - Not applicable

English / Saesneg

Gwynedd Council



Mr Dewi Aeron Morgan
Swyddfa'r Cyngor
Stryd y Jêl
Caernarfon
Gwynedd
LL55 1SH

Please select your authority and if necessary, amend any incorrect details

Name:

E-mail (please enter N/A if unavailable):

Telephone: STD code:

Authorities are required to calculate the council tax base for 2026-27 with reference to dwellings shown on the valuation list for the authority as at 31 October 2025 supplied to the authority under section 22B(7) of the Local Government Finance Act 1992.

The figures should also take account of changes to the valuation list that appear likely to occur during 2026-27.

The information requested on this return must be submitted to the Welsh Government under section 68 of the Local Government Finance Act 1992.

Forms should be returned to the address below, according to the following timetable:

- | | |
|---|-------------------------|
| (i) certified signed copy and spreadsheet | 14 November 2025 |
| (ii) final ratified taxbase | 9 January 2026 |

Please check the validation sheet before sending the form.

Any queries on completion of the form or spreadsheet should be directed in the first instance, via telephone or e-mail, as directed below:

It is a Welsh Government audit requirement that all cells are completed. Please ensure that all blank cells are populated with zeros, those that are not will be assumed to be zero.

Local Government Financial Statistics Unit,
Welsh Government,
CP2
Cathays Park,
CARDIFF,
CF10 3NQ.

Email: lgfs.transfer@gov.wales

Telephone: 0300 025 9169 or 0300 025 5673



Llywodraeth Cymru
Welsh Government

		1	2	3	4	5	6	7	8	9	10	11
		A*	Valuation band									Total (= sum of band figures)
			A	B	C	D	E	F	G	H	I	
Part A: Chargeable dwellings												
A1	All chargeable dwellings		8,444.04	14,820.79	12,048.72	10,217.64	8,004.32	3,952.00	1,255.00	196.00	80.00	59,019
A2	Dwellings subject to disability reduction (included in line A1)		9.00	36.00	54.00	70.00	76.00	32.00	23.00	9.00	14.00	323
A3	Adjusted chargeable dwellings (taking into account disability reductions)	9	8,471	14,839	12,065	10,224	7,960	3,943	1,241	201	66	59,019
B1	Dwellings with no discount or premium (including long term empty properties and second homes with no discount or premium)	5.00	3,523.04	7,607.79	6,785.72	6,297.64	5,270.32	2,603.00	760.00	107.00	30.00	32,990
B2a	Dwellings with a 25% discount (excluding long term empty properties and second homes)	4.00	4,256.00	6,364.00	4,380.00	2,933.00	1,928.00	837.00	236.00	25.00	14.00	20,977
B2b	Dwellings with a 50% discount (excluding long term empty properties and second homes)	0.00	11.00	21.00	25.00	20.00	17.00	13.00	12.00	15.00	1.00	135
B3a	Dwellings with a variable discount other than 25% or 50% (Part G, line 11)	0	2	24	24	19	19	7	4	0	0	99
B3b	Dwellings with long term empty property or second homes discount		12	4	5	5	4	3	0	0	0	33
B3c	Dwellings with long term empty property or second homes premium		667	818	845	949	722	480	229	54	21	4,785
B4	Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	9	8,471	14,839	12,065	10,224	7,960	3,943	1,241	201	66	59,019
		0	0	0	0	0	0	0	0	0	0	0
Discount and premium adjustments												
B5	Total variable discounts (=Part G, line 12)	0	1	12	13	9	10	4	2	0	0	51
B6	Long term empty property and second homes discount adjustment (Part H, line 9g, 11g)		6.0	2.0	2.5	2.5	2.0	1.5	0.0	0.0	0.0	16.5
B7	Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		1,000.5	1,227.0	1,267.5	1,423.5	1,083.0	720.0	343.5	81.0	31.5	7,177.5
Part C: Calculation of chargeable dwellings with discounts and premiums												
C2	Total dwellings including discounts and premiums (=A3-(B2ax0.25)-(B2bx0.5)-B5-B6+B7)	8	8,395	14,450	12,209	10,892	8,541	4,442	1,518	268	94	
C3	Ratio to band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9	
C4	Band D equivalents (=C2xC3) (rounded to 2 decimal places)	4.44	5,596.70	11,238.92	10,852.64	10,892.14	10,439.09	6,415.86	2,529.58	536.50	218.17	58,724.04
C7	Total discounted dwellings excluding long term empty and second homes adjustment	8	7,401	13,225	10,944	9,471	7,460	3,723	1,174	187	62	
C8	Band D equivalents excluding long term empty and second homes adjustment	4.44	4,933.70	10,286.14	9,728.19	9,471.14	9,117.87	5,378.03	1,957.08	374.50	144.67	51,395.76
												(sum of individual bands - carry to E1)
Part D: Memorandum items												
D1	Exempt dwellings Classes A to N and P to W (not included in sections A to C above)		873.96	939.21	616.28	479.36	271.68	94.00	26.00	12.00	12.00	3,324
D2	Exempt dwellings Class O (not included in sections A to C above)		0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	3

For Welsh Government Administration only	AWCUCGAYZAUBZ
--	---------------

Part E: Calculation of council tax base

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	58,724.04
23	E2	Collection rate (please enter to 2 decimal places)	98.20 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	57,667.01
25	E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	2.67
26	E5	Council tax base for tax-setting purposes (=E3+E4)	57,669.68
26.2	E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	51,395.76
27	E6	100% council tax base for calculating revenue support grant (=E5b+E4)	51,398.43

Part F: Exempt dwellings by class of exemption

28 to 51.5	Class A	135	Class I	22	Class Q	1	
	Class B	0	Class J	13	Class R	0	
	Class C	573	Class K	1	Class S	8	
	Class D	10	Class L	3	Class T	21	
	Class E	181	Class M	732	Class U	326	
	Class F	411	Class N	683	Class V	0	
	Class G	148.48	Class O	3	Class W	18	
	Class H	13	Class P	0	Class X	25	
		For Welsh Government Administration only		NAWABALBIALCC		Total all classes	3,327.48
						Total of lines D1	3,324.48
						Total of lines D2	3.00

Part G : Variable discounts

		12	Valuation band										11		
			1	2	3	4	5	6	7	8	9	10			
		Discount percentage applied	A*	A	B	C	D	E	F	G	H	I	Total		
		Area	Properties / Discounts												
52	G1	Enter the name of area 1*	100%	Number of properties	0.00	0.00	1.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	7.00
53	G2			Discounts	0.00	0.00	1.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	7.00
54	G3	Enter the name of area 2*	25%	Number of properties	0.00	0.00	1.00	0.00	5.00	1.00	0.00	1.00	0.00	0.00	8.00
55	G4			Discounts	0.00	0.00	0.25	0.00	1.25	0.25	0.00	0.25	0.00	0.00	2.00
56	G5	Enter the name of area 3*	50%	Number of properties	0.00	2.00	22.00	22.00	12.00	17.00	6.00	3.00	0.00	0.00	84.00
57	G6			Discounts	0.00	1.00	11.00	11.00	6.00	8.50	3.00	1.50	0.00	0.00	42.00
58	G7	Enter the name of area 4*	0%	Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	G8			Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	G9	Enter the name of area 5*	0%	Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	G10			Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	G11			Total number of properties	0.00	2.00	24.00	24.00	19.00	19.00	7.00	4.00	0.00	0.00	99.00
63	G12	Total discounts (G2+G4+G6+G8+G10) (see note 11)			0.00	1.00	12.25	13.00	9.25	9.75	4.00	1.75	0.00	0.00	51.00

* this may be 'whole authority', a single community area or a number of community areas


CERTIFICATE OF CHIEF FINANCIAL OFFICER

I certify that the council tax base shown in sections A to E above has been calculated by my authority in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1995 (Wales) (SI 1995/2561) as amended. Where indicated below, the figures have been approved, in accordance with section 67 of the Local Government Finance Act 1992, as amended by section 84 of the Local Government Act 2003.

The figures have not yet been approved;
 or
 the figures have been approved by executive decision;
 or
 the figures have been approved by the full council.

AWCUCGAYZaubz	A-D
For Welsh Government Administration only	NAWABALBIALCC
	E-F
	AIBOIQBZMM
	H
	BPHCNACKCBH
	Total

Chief Financial Officer:



Date:

14/11/2025

Part H: Chargeable empty properties and second homes - exclude exemptions

If the value of percentage discount/premium is not shown in the table please add the percentage value to the bottom rows of the "Percentage discount" or "Percentage premium" column.

12 2 3 4 5 6 7 8 9 10 11

Please enter actual dwelling numbers

		A	B	C	D	E	F	G	H	I	Total	
64	H1	Chargeable empty properties (over 6 months) with no discount or premium	81	80	73	64	49	14	9	1	0	371
64.1	H1.1	Enter the number of chargeable empty properties over 6 months but less than 12 months (included in H1)	61	60	53	50	35	11	7	0	0	277
65	H2	Chargeable second homes with no discount or premium	830	133	84	95	60	31	10	0	3	1,246
65.1	H2.1	Enter the number of chargeable second homes that are caravans, lodges or chalets (included in H2)	756	74	25	28	10	3	1	0	0	897

Empty property discount

Please enter by band and percentage discount, the number of dwellings that are empty.

		Percentage discount	A	B	C	D	E	F	G	H	I	Total
67	H3b	25	0	0	0	0	0	0	0	0	0	0
68	H3c	50	12	4	5	5	4	3	0	0	0	33
70	H3e	100	0	0	0	0	0	0	0	0	0	0
71	H3f	0	0	0	0	0	0	0	0	0	0	0
71.1	H3fa	0	0	0	0	0	0	0	0	0	0	0
71.2	H3fb	0	0	0	0	0	0	0	0	0	0	0
72	H3g	Total	12	4	5	5	4	3	0	0	0	33

Long term empty property premium (over 12 months)

Please enter by band and percentage the premium your authority charges for long term empty properties and not included in table above.

		Percentage premium	A	B	C	D	E	F	G	H	I	Total
74	H4b	25	0	0	0	0	0	0	0	0	0	0
75	H4c	50	0	0	0	0	0	0	0	0	0	0
77	H4e	100	0	0	0	0	0	0	0	0	0	0
78	H4f	150	241	212	197	173	120	53	18	9	4	1,027
78.1	H4fa	0	0	0	0	0	0	0	0	0	0	0
78.2	H4fb	0	0	0	0	0	0	0	0	0	0	0
79	H4g	Total	241	212	197	173	120	53	18	9	4	1,027

Second homes discount

Please enter by band and percentage the discount your authority awards for dwellings registered as second homes

		Percentage discount	A	B	C	D	E	F	G	H	I	Total
81	H5b	25	0	0	0	0	0	0	0	0	0	0
82	H5c	50	0	0	0	0	0	0	0	0	0	0
84	H5e	100	0	0	0	0	0	0	0	0	0	0
85	H5f	0	0	0	0	0	0	0	0	0	0	0
85.1	H5fa	0	0	0	0	0	0	0	0	0	0	0
85.2	H5fb	0	0	0	0	0	0	0	0	0	0	0
86	H5g	Total	0	0	0	0	0	0	0	0	0	0

Second homes premium

Please enter by band and percentage the premium your authority charges for dwellings registered as second homes and not included in table above.

		Percentage premium	A	B	C	D	E	F	G	H	I	Total
88	H6b	25	0	0	0	0	0	0	0	0	0	0
89	H6c	50	0	0	0	0	0	0	0	0	0	0
91	H6e	100	0	0	0	0	0	0	0	0	0	0
92	H6f	150	426	606	648	776	602	427	211	45	17	3,758

Part H: Chargeable empty properties and second homes - exclude exemptions

If the value of percentage discount/premium is not shown in the table please add the percentage value to the bottom rows of the "Percentage discount" or "Percentage premium" column.

		12	2	3	4	5	6	7	8	9	10	11
92.1	H6fa	0	0	0	0	0	0	0	0	0	0	0
92.2	H6fb	0	0	0	0	0	0	0	0	0	0	0
93	H6g	Total	426	606	648	776	602	427	211	45	17	3,758
93.1	H6g.1	Enter the total number of chargeable second homes that are caravans, lodges or chalets and are charged a premium (included in H6e)	21	2	0	1	1	0	1	0	0	26
94	H7	Total chargeable empty properties	334	296	275	242	173	70	27	10	4	1,431
95	H8	Total chargeable second homes	1,256	739	732	871	662	458	221	45	20	5,004

Dwelling equivalents**Reduction due to long term empty property discount**

	Percentage discount	A	B	C	D	E	F	G	H	I	Total	
97	H9b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
98	H9c	50	6.00	2.00	2.50	2.50	2.00	1.50	0.00	0.00	16.50	
100	H9e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
101	H9f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
101.1	H9fa	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
101.2	H9fb	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
102	H9g	Total	6.00	2.00	2.50	2.50	2.00	1.50	0.00	0.00	0.00	16.50

Increase due to long term empty property premium

	Percentage premium	A	B	C	D	E	F	G	H	I	Total	
104	H10b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105	H10c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
107	H10e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
108	H10f	150	361.50	318.00	295.50	259.50	180.00	79.50	27.00	13.50	6.00	1,540.50
108.1	H10fa	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
108.2	H10fb	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
109	H10g	Total	361.50	318.00	295.50	259.50	180.00	79.50	27.00	13.50	6.00	1,540.50

Reduction due to second homes discount

	Percentage discount	A	B	C	D	E	F	G	H	I	Total
111	H11b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	H11c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	H11e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	H11f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115.1	H11fa	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115.2	H11fb	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116	H11g	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Increase due to second homes premium

	Percentage premium	A	B	C	D	E	F	G	H	I	Total	
118	H12b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
119	H12c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
121	H12e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
122	H12f	150	639.00	909.00	972.00	1,164.00	903.00	640.50	316.50	67.50	25.50	5,637.00
122.1	H12fa	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
122.2	H12fb	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
123	H12g	Total	639.00	909.00	972.00	1,164.00	903.00	640.50	316.50	67.50	25.50	5,637.00

Sylfaen Drethiannol Cymunedau **Gwynedd** Communities' Tax Base

Aberdaron	670.17	Aberdyfi	1,336.17
Beddgelert	381.36	Abermaw	1,337.70
Botwnnog	485.84	Arthog	706.13
Buan	239.39	Brithdir a	484.51
Clynnog Fawr	498.73	Llanfachreth	349.69
Criccieth	1,038.04	Bryncrug	325.01
Dolbenmaen	670.19	Corris	1,363.11
Llanbedrog	897.59	Dolgellau	884.96
Llanengan	2,861.00	Dyffryn Ardudwy	1,858.53
Llannor	963.95	Ffestiniog	904.83
Llanystumdwy	981.04	Harlech	385.11
Nefyn	1,740.58	Llanbedr	558.22
Pistyll	308.41	Llandderfel	169.30
Porthmadog	2,341.29	Llanegryn	337.92
Pwllheli	1,866.20	Llanelltyd	379.49
Trefor a	481.86	Llanfair	268.21
Llanaelhaearn	532.10	Llanfihangel y Pennant	244.41
Tudweiliog	120.09	Llanfrothen	488.48
Abergwyngregyn	4,186.93	Llangelynnin	157.24
Bangor	1,749.91	Llangywair	339.69
Bethesda	156.41	Llanuwchllyn	214.29
Betws Garmon	468.82	Llanycil	332.11
Bontnewydd	3,685.95	Maentwrog	386.36
Caernarfon	812.92	Mawddwy	245.57
Llanberis	1,888.60	Pennal	862.97
Llanddeiniolen	1,099.29	Penrhyndeudraeth	394.32
Llandwrog	1,051.63	Talsarnau	535.08
Llandygai	363.31	Trawsfynydd	1,787.26
Llanllechid	1,485.31	Tywyn	806.79
Llanllyfni	1,147.14	Y Bala	93.24
Llanrug	840.13	Y Ganllwyd	
Llanwnda	1,302.63		
Pentir	623.84		
Waunfawr	1,192.33		
Y Felinheli		Gwynedd	57,669.68