

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION 6 January 2023

DATE DECISION PUBLISHED 10 January 2023

DATE DECISION WILL COME INTO FORCE and implemented,
unless the decision is called in, in accordance with section 7.25 of
the Gwynedd Council Constitution **17 January 2023**

CABINET MEMBER NAME AND TITLE

Councillor Ioan Thomas
Cabinet Member for Finance

SUBJECT – Council Tax – 2023/24 Tax Base

DECISION

Give formal approval of Gwynedd's Council Tax Base for 2023/24 (confirm the information to be 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 Gwynedd Council at 56,182.77 for 2023/24.**

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 A).**

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
Gwynedd Council Statutory Officers

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

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET – OFFICER REPORT

Name and title of Cabinet Member/s:	Councillor Ioan Thomas, Cabinet Member for Finance
Name and title of Report Author:	Dewi Morgan, Head of Finance
Date of Decision:	6/1/2023
Signature of Cabinet Member/s:	

Subject:

Council Tax – 2023/24 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2023/24 (confirm the information to be 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 Gwynedd Council at 56,182.77 for 2023/24.**

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 A).**

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 Gwynedd Council, as a billing Authority, to calculate the Council Tax Base for its area for 2023/24.
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 2 March 2023 when the budget requirements of Gwynedd Council 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 2022 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 B**), giving a 2023/24 Council Tax Base of **56,182.77** for Gwynedd Council.
7. The equivalent tax base for 2022/23 was 53,715.10. The proposed tax base of **56,182.77** for 2023/24 reflects an increase of 2,467.67, or 4.6%.
8. Since 1 April 2021 the Council has raised a premium of 100% on class B second homes, as allowed by Section 12B of the Local Government Finance Act 1992, and on homes that have been empty for 12 months or more, as allowed by Section 12A of the Local Government Finance Act 1992. The estimate in the attached CT1 form reflects the increase in the level of Premium to 150% on class B second homes as resolved by the full Council on 1 December 2022.
9. A draft taxbase was presented to Welsh Government in November 2022. This change to the Premium level will not affect the tax base for the purposes of the revenue settlement announced by the Government on 14 December 2022.
10. The intention is to use the relevant figures to calculate the 2023/24 Council Tax in the Cabinet of 14 February 2023, and the 2 March 2023 meeting of the full Council.
11. The North Wales Police and Crime Commissioner and all the community councils will use the council tax base figures to calculate their precepts.

Reason and justification behind the Decision:

12. The forecasted changes to the Valuation List were considered in detail to arrive at a careful estimate of the tax base up to March 2024 (as referred to in paragraph 5 above).
13. The notional collection rate used for the tax base was also considered. In light of the budgetary situation, and based on 2022/23 collection rates to date, we have retained the collection percentage at the challenging level of 99% for 2023/24.

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: Bleddyn Jones

E-mail (please enter N/A if unavailable): ebj@gwynedd.llyw.cymru

Telephone: STD code: (1286) (682841)

Authorities are required to calculate the council tax base for 2023-24 with reference to dwellings shown on the valuation list for the authority as at 31 October 2022 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 2023-24.

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 2022 |
| (ii) final ratified taxbase | 6 January 2023 |

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	
A1	All chargeable dwellings		8189.32	14515.53	11587.86	9883.72	7770.60	3790.00	1189.00	191.00	74.00	57191.02
A2	Dwellings subject to disability reduction (included in line A1)		9	40	59	76	77	30	24	8	14	337
A3	Adjusted chargeable dwellings (taking into account disability reductions)	9	8220.32	14534.53	11604.86	9884.72	7723.60	3784.00	1173.00	197.00	60.00	57191.02
B1	Dwellings with no discount or premium (including long term empty properties and second homes with no discount)	7	3411.32	7662.53	6622.86	6113.72	5210.60	2551.00	761.00	98.00	30.00	32468.02
B2a	Dwellings with a 25% discount (excluding long term empty properties and second homes)	2	4,066	5,958	4,066	2,791	1,797	763	209	33	8	19,693
B2b	Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	16	22	24	21	14	14	12	16	1	140
B3a	Dwellings with a variable discount other than 25% or 50% (Part G, line 11)	0	0	0	0	0	0	0	0	0	0	0
B3b	Dwellings with long term empty property or second homes discount		15	7	5	2	5	1	0	0	0	35
B3c	Dwellings with long term empty property or second homes premium		712	885	887	957	697	455	191	50	21	4,855
B4	Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	9	8220.32	14534.53	11604.86	9884.72	7723.60	3784.00	1173.00	197.00	60.00	57191.02
		0	0	0	0	0	0	0	0	0	0	0

Discount and premium adjustments

B5	Total variable discounts (=Part G, line 12)	0	0	0	0	0	0	0	0	0	0	0
B6	Long term empty property and second homes discount adjustment (Part H, line 9g, 11g)		7.5	3.5	2.5	1.0	2.5	0.5	0.0	0.0	0.0	17.5
B7	Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		934.0	1,213.0	1,228.0	1,342.5	994.0	657.5	275.0	70.5	29.0	6,743.5

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)	9	8,122	14,244	11,802	10,518	8,259	4,243	1,390	251	87	
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)	4.72	5,414.88	11,078.30	10,490.54	10,517.97	10,094.14	6,129.14	2,316.25	502.50	201.83	56,750.27
C7	Total discounted dwellings excluding long term empty and second homes adjustment	9	7,196	13,034	10,576	9,176	7,267	3,586	1,115	181	58	
C8	Band D equivalents excluding long term empty and second homes adjustment	4.72	4,797.21	10,137.58	9,401.21	9,176.47	8,882.31	5,180.14	1,857.92	361.50	134.17	49,933.23

Part D: Memorandum items

		(sum of individual bands - carry to E1)										
D1	Exempt dwellings Classes A to N and P to W (not included in sections A to C above)		731.68	880.47	525.14	408.29	216.41	80.00	27.00	11.00	12.00	2,891.98
D2	Exempt dwellings Class O (not included in sections A to C above)		0	0	0	0	0	0	0	0	0	0

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Part E: Calculation of council tax base

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	56,750.27
23	E2	Collection rate (please enter to 2 decimal places)	99.00 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	56,182.77
25	E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	0.00
26	E5	Council tax base for tax-setting purposes (=E3+E4)	56,182.77
26.2	E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	49,933.23
27	E6	100% council tax base for calculating revenue support grant (=E5b+E4)	49,933.23

Part F: Exempt dwellings by class of exemption

28 to 51.5	Class A	164	Class I	20	Class Q	1	
	Class B	0	Class J	11	Class R	0	
	Class C	438	Class K	1	Class S	10	
	Class D	5	Class L	5	Class T	13	
	Class E	150	Class M	262	Class U	269	
	Class F	309	Class N	1,053	Class V	1	
	Class G	126.98	Class O	0	Class W	19	
	Class H	11	Class P	0	Class X	23	
		For Welsh Government Administration only		NAAMBEAXMAH		Total all classes	2,891.98
						Total of lines D1	2,891.98
						Total of lines D2	0.00

Part G : Variable discounts

			1	2	3	4	5	6	7	8	9	10	11	
			Valuation band											
	Area	Discount percentage applied	Properties / Discounts	A*	A	B	C	D	E	F	G	H	I	Total
52	G1	Enter the name of area 1*	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
53	G2		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	G3	Enter the name of area 2*	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
55	G4		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	G5	Enter the name of area 3*	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
57	G6		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	G12	Total discounts (G2+G4+G6+G8+G10) (see note 11)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* 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.

Please tick the appropriate box

- 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.

	AVARCCALBNLX	A-D
For Welsh		
Government	NAAMBEAXMAH	E-F
Administration		
only	ADBVZAKBGBBJJ	H
	BMBABKBGCNVT	Total

Chief Financial Officer:



Date:

20/12/2022

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	73	90	82	45	31	10	0	1	1	333
65	H2	Chargeable second homes with no discount or premium	746	103	52	42	25	11	2	0	0	981

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	15	7	5	2	5	1	0	0	0	35
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	15	7	5	2	5	1	0	0	0	35

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	268	229	205	186	103	50	23	9	5	1078
78	H4f	0	0	0	0	0	0	0	0	0	0	0
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	268	229	205	186	103	50	23	9	5	1078

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	444	656	682	771	594	405	168	41	16	3,777
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	444	656	682	771	594	405	168	41	16	3,777

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
94	H7	Total chargeable empty properties	356	326	292	233	139	61	23	10	6	1,446
95	H8	Total chargeable second homes	1,190	759	734	813	619	416	170	41	16	4,758

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	0.00
98	H9c	50	7.50	3.50	2.50	1.00	2.50	0.50	0.00	0.00	0.00	17.50
100	H9e	100	0.00	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	0.00
101.1	H9fa	0	0.00	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	0.00
102	H9g	Total	7.50	3.50	2.50	1.00	2.50	0.50	0.00	0.00	0.00	17.50

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	0.00
105	H10c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	H10e	100	268.00	229.00	205.00	186.00	103.00	50.00	23.00	9.00	5.00	1,078.00
108	H10f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
108.1	H10fa	0	0.00	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	0.00
109	H10g	Total	268.00	229.00	205.00	186.00	103.00	50.00	23.00	9.00	5.00	1,078.00

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	0.00
112	H11c	50	0.00	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	0.00
115	H11f	0	0.00	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	0.00
115.2	H11fb	0	0.00	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	0.00

Increase due 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	0.00
119	H12c	50	0.00	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	0.00
122	H12f	150	666.00	984.00	1,023.00	1,156.50	891.00	607.50	252.00	61.50	24.00	5,665.50
122.1	H12fa	0	0.00	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	0.00
123	H12g	Total	666.00	984.00	1,023.00	1,156.50	891.00	607.50	252.00	61.50	24.00	5,665.50

For Welsh Government
Administration only

ADBZAKBGBBJ

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

Aberdaron	608.85	Aberdyfi	1,195.87
Beddgelert	348.15	Abermaw	1,285.44
Botwnnog	485.84	Arthog	709.28
Buan	236.07	Brithdir a	467.94
Clynnog Fawr	493.91	Llanfachreth	346.51
Cricieth	995.98	Bryncrug	324.86
Dolbenmaen	659.77	Corris	1,300.53
Llanaelhaearn	480.92	Dolgellau	870.27
Llanbedrog	847.20	Dyffryn Ardudwy	1,855.12
Llanengan	2,586.58	Ffestiniog	876.70
Llannor	930.15	Harlech	365.94
Llanystumdwy	936.33	Llanbedr	523.58
Nefyn	1,678.16	Llandderfel	172.23
Pistyll	282.17	Llanegryn	323.96
Porthmadog	2,277.83	Llanelltyd	369.71
Pwllheli	1,833.57	Llanfair	257.09
Tudweiliog	502.47	Llanfihangel y Pennant	241.18
Abergwyngregyn	126.33	Llanfrothen	469.53
Bangor	4,268.54	Llangelynnin	154.57
Bethesda	1,695.61	Llangywer	330.26
Betws Garmon	145.50	Llanuwchllyn	218.04
Bontnewydd	462.48	Llanycil	318.33
Caernarfon	3,699.26	Maentwrog	389.38
Llanberis	793.84	Mawddwy	245.61
Llanddeiniolen	1,871.98	Pennal	822.10
Llandwrog	1,063.40	Penrhyndeudraeth	362.74
Llandygai	1,029.59	Talsarnau	519.28
Llanllechid	361.11	Trawsfynydd	1,779.26
Llanllyfni	1,455.91	Tywyn	805.47
Llanrug	1,151.24	Y Bala	90.22
Llanwnda	820.41	Y Ganllwyd	
Pentir	1,300.28		
Waunfawr	566.22		
Y Felinheli	1,196.12		
		Gwynedd	56,182.77