

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION 19 November 2017

DATE DECISION PUBLISHED 20 November 2017

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. **27 November 2017**

Councillor Peredur Jenkins, Cabinet Member for Finance

SUBJECT

Council Tax – 2019/20 Tax Base

DECISION

Give formal approval of Gwynedd's Council Tax Base for 2009/20

REASON WHY THE DECISION IS NEEDED

Statutory

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

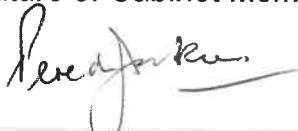
None

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 Peredur Jenkins, Cabinet Member for Finance
Name and title of Report Author :	Dafydd Edwards, Head of Finance
Date of Decision :	19/11/2018
Signature of Cabinet Member/s :	

Subject :

Council Tax – 2019/20 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2019/20 (confirm the provisional information to be submitted to the Welsh Government) analysed by each individual Community within Gwynedd county.

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 51,926.38 for 2019/20.**

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 2019/20.
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 7 March 2019 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 2018 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**) with a 2019/20 Council Tax Base of **51,926.38** for Gwynedd Council.
7. The equivalent tax base for 2018/19 was 52,083.07. The proposed tax base of **51,926.38** for 2019/20 reflects a reduction of 0.3%.
8. At its meeting on 8 December 2016, the Council resolved to raise a premium of 50% on class B second homes for class B second homes for 2018/19, in accordance with Section 12B of the Local Government Finance Act 1992, and to raise a premium of 50% on homes that have been empty for 12 months or more for 2018/19, in accordance with Section 12A of the Local Government Finance Act 1992. The Council will decide on the level of any premium for 2019/20 at its meeting on 6 December 2018. The estimate in the attached CT1 form is based on no change.
9. For several years, second homes have been transferred from being domestic properties paying Council Tax to being self-catering holiday units paying Non-Domestic Rates. This trend has accelerated since the introduction of the premium; this is the reason for the overall small reduction predicted in the Council Tax Base.
10. It is intended to use the relevant figures to calculate the 2019/20 Council Tax in the Cabinet of 19 February 2019, and the 7 March 2019 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 2020 (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 2018/19 collection rates to date, we

have retained the collection percentage at the challenging level of 99% for 2019/20.

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

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

Aberdaron	553.03	Aberdyfi	977.73
Beddgelert	316.54	Abermaw	1,154.94
Botwnnog	447.42	Arthog	617.35
Buan	228.88	Brithdir a	424.51
Clynnog Fawr	447.08	Llanfachreth	
Cricieth	944.01	Bryncrug	341.95
Dolbenmaen	606.10	Corris	303.66
Llanaelhaearn	443.57	Dolgellau	1,228.41
Llanbedrog	713.19	Dyffryn Ardudwy	812.10
Llanengan	2,119.89	Ffestiniog	1,745.06
Llannor	901.93	Harlech	791.40
Llanystumdwy	866.24	Llanbedr	322.90
Nefyn	1,474.65	Llandderfel	497.72
Pistyll	252.01	Llanegryn	159.72
Porthmadog	2,014.59	Llanelltyd	288.42
Pwllheli	1,753.45	Llanfair	309.59
Tudweiliog	461.40	Llanfihangel y Pennant	216.38
Abergwyngregyn	118.92	Llanfrothen	221.28
Bangor	3,885.63	Llangelynnin	409.42
Bethesda	1,674.96	Llangywer	137.30
Betws Garmon	138.73	Llanuwchllyn	312.51
Bontnewydd	432.27	Llanycil	200.54
Caernarfon	3,543.60	Maentwrog	280.90
Llanberis	759.06	Mawddwy	350.59
Llanddeiniolen	1,836.69	Pennal	220.86
Llandwrog	1,029.14	Penrhyndeudraeth	772.99
Llandygai	990.62	Talsarnau	321.85
Llanllechid	340.89	Trawsfynydd	507.98
Llanllyfni	1,411.04	Tywyn	1,605.03
Llanrug	1,135.80	Y Bala	774.71
Llanwnda	783.86	Y Ganllwyd	86.50
Pentir	1,188.82		
Waunfawr	560.86		
Y Felinheli	1,157.21	Gwynedd	51,926.38

English / Saesneg

Gwynedd Council



Mr. Dafydd L Edwards
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 2019-20 with reference to dwellings shown on the valuation list for the authority as at 31 October 2018 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 2019-20.

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 | 23 November 2018 |
| (ii) final ratified taxbase | 04 January 2019 |

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		8237.46	14656.31	11463.53	9714.21	7770.41	3793.85	1198.00	188.00	74.00	57095.77
A2 Dwellings subject to disability reduction (included in line A1)		6	49	69	82	74	39	25	13	14	371
A3 Adjusted chargeable dwellings (taking into account disability reductions)	6	8,280	14,676	11,477	9,706	7,735	3,780	1,186	189	60	57095.77
B1 Dwellings with no discount or premium (including empty properties and second homes with no discount or premium)	5	3838.46	8270.31	6825.53	6145.21	5309.41	2596.85	796	112	37	33935.77
B2a Dwellings with a 25% discount (excluding empty properties and second homes)	1	3,839	5,577	3,773	2,615	1,663	701	183	30	6	18,388
B2b Dwellings with a 50% discount (excluding empty properties and second homes)	0	6	17	16	16	10	16	14	15	1	111
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 an empty property or second homes discount		14	5	4	5	3	2	3	0	0	38
B3c Dwellings with an empty property or second homes premium		583	807	858	925	750	464	190	32	16	4,625
B4 Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	6	8,280	14,676	11,477	9,706	7,735	3,780	1,186	189	60	57095.77
	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 Empty property and second homes discount adjustment (Part H, line 9g, 11g)		7.0	2.5	2.0	2.5	1.5	1.0	1.5	0.0	0.0	18.0
B7 Empty property and second homes premium adjustment (Part H, line 10g, 12g)		291.5	403.5	429.0	462.5	375.0	232.0	95.0	16.0	8.0	2,312.5
Part C: Calculation of chargeable dwellings with discounts and premiums											
C2 Total dwellings including discounts and premiums (=A3-(B2x0.25)-(B2x0.5)-B5-B6+B7)	6	7,602	13,675	10,952	9,504	7,688	3,828	1,227	190	66	
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)	3.19	5,068.14	10,635.77	9,735.36	9,504.46	9,396.64	5,528.75	2,044.58	380.00	154.00	52,450.89
C5 Total discounted dwellings excluding premium adjustment	6	7,311	13,271	10,523	9,042	7,313	3,596	1,132	174	58	
C6 Band D equivalents excluding premium adjustment	3.19	4,873.81	10,321.93	9,354.03	9,041.96	8,938.31	5,193.64	1,886.25	348.00	135.33	50,096.45
											(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)		777.54	799.69	631.47	425.79	225.59	86.15	22	12	12	2992.23
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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AUAEBIOBWCSBX

Part E: Calculation of council tax base

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	52,450.89
23	E2	Collection rate (please enter to 2 decimal places)	99.00 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	51,926.38
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)	51,926.38
26.1	E5a	Discounted chargeable dwellings excluding premium adjustment	50,096.45
27	E6	100% council tax base for calculating revenue support grant (=E5a+E4)	50,096.45

Part F: Exempt dwellings by class of exemption

28 to 51.5	Class A	136	Class I	18	Class Q	0
	Class B	0	Class J	7	Class R	0
	Class C	422	Class K	1	Class S	9
	Class D	6	Class L	12	Class T	13
	Class E	186	Class M	206	Class U	249
	Class F	303	Class N	1,254	Class V	0
	Class G	133.23	Class O	0	Class W	26
	Class H	11	Class P	0	Total all classes	2992.23
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; padding: 5px;"> For Welsh Government Administration only </div> <div style="border: 1px solid black; padding: 5px;"> MAUYCDBPARAQ </div> <div style="border: 1px solid black; padding: 5px;"> Total of lines D1 2992.23 Total of lines D2 0 </div> </div>						

PartsAtoD exempt totals

Total of lines D1	2992.23
Total of lines D2	0

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
53	G2			Discounts	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
55	G4			Discounts	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
57	G6			Discounts	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
59	G8			Discounts	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
61	G10			Discounts	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
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

* 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.

For Welsh Government Administration only	AUAEBIOBWCSBX	A-D
	MAUYCDBPARAQ	E-F
	UAJBUDANZZZZ	H
	BJCNBBABCJAOS	Total

Chief Financial Officer: 

Date: 16/11/18

Part H: Empty and second homes - chargeable only - exclude exemptions

If the value of percentage discount/premium is not shown in the table please add the percentage value to the bottom row 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 with no discount or premium	91	82	66	46	43	9	5	2	1	345
65	H2	Chargeable second homes with no discount or premium	769	84	35	31	19	9	2	0	0	949

Empty Property Discount

Please enter by band and percentage discount, the number of dwellings that are empty as at 31 October 2018.

	Percentage Discount	A	B	C	D	E	F	G	H	I	Total
66	H3a	10	0	0	0	0	0	0	0	0	0
67	H3b	25	0	0	0	0	0	0	0	0	0
68	H3c	50	14	5	4	5	3	2	3	0	36
69	H3d	75	0	0	0	0	0	0	0	0	0
70	H3e	100	0	0	0	0	0	0	0	0	0
71	H3f		0	0	0	0	0	0	0	0	0
72	H3g	Total	14	5	4	5	3	2	3	0	36

Empty Property Premium

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

	Percentage Premium	A	B	C	D	E	F	G	H	I	Total
73	H4a	10	0	0	0	0	0	0	0	0	0
74	H4b	25	0	0	0	0	0	0	0	0	0
75	H4c	50	170	190	146	125	82	26	14	4	759
76	H4d	75	0	0	0	0	0	0	0	0	0
77	H4e	100	0	0	0	0	0	0	0	0	0
78	H4f		0	0	0	0	0	0	0	0	0
79	H4g	Total	170	190	146	125	82	26	14	4	759

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
80	H5a	10	0	0	0	0	0	0	0	0	0
81	H5b	25	0	0	0	0	0	0	0	0	0
82	H5c	50	0	0	0	0	0	0	0	0	0
83	H5d	75	0	0	0	0	0	0	0	0	0
84	H5e	100	0	0	0	0	0	0	0	0	0
85	H5f		0	0	0	0	0	0	0	0	0
86	H5g	Total	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
87	H6a	10	0	0	0	0	0	0	0	0	0
88	H6b	25	0	0	0	0	0	0	0	0	0
89	H6c	50	413	617	712	800	668	438	176	28	3866
90	H6d	75	0	0	0	0	0	0	0	0	0
91	H6e	100	0	0	0	0	0	0	0	0	0
92	H6f		0	0	0	0	0	0	0	0	0
93	H6g	Total	413	617	712	800	668	438	176	28	3,866

94	H7	Total chargeable empty properties	275	277	216	176	128	37	22	6	3	1,140
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Part H: Empty and second homes - chargeable only - exclude exemptions

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

		12	2	3	4	5	6	7	8	9	10	11
95	H8	Total chargeable second homes	1,182	701	747	831	687	447	178	28	14	4,815

Dwelling equivalents

Reduction due to Empty Property Discount

		Percentage Discount	A	B	C	D	E	F	G	H	I	Total
96	H9a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	7.00	2.50	2.00	2.50	1.50	1.00	1.50	0.00	0.00	18.00
99	H9d	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
102	H9g	Total	7.00	2.50	2.00	2.50	1.50	1.00	1.50	0.00	0.00	18.00

Increase due to Empty Property Premium

		Percentage Premium	A	B	C	D	E	F	G	H	I	Total
103	H10a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	85.00	95.00	73.00	62.50	41.00	13.00	7.00	2.00	1.00	379.50
106	H10d	75	0.00	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	0.00
108	H10f	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
109	H10g	Total	85.00	95.00	73.00	62.50	41.00	13.00	7.00	2.00	1.00	379.50

Reduction due to Second Homes discount

		Percentage Discount	A	B	C	D	E	F	G	H	I	Total
110	H11a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
113	H11d	75	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
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
117	H12a	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	206.50	308.50	356.00	400.00	334.00	219.00	88.00	14.00	7.00	1,933.00
120	H12d	75	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	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	H12g	Total	206.50	308.50	356.00	400.00	334.00	219.00	88.00	14.00	7.00	1,933.00

For Welsh Government
Administration only

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