

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION 11 November 2019

DATE DECISION PUBLISHED 12 November 2019

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 **19 November 2019**

Cabinet Member: Councillor Ioan Thomas, Cabinet Member for Finance

SUBJECT

Council Tax – 2020/21 Tax Base

DECISION

Give formal approval of Gwynedd's Council Tax Base for 2020/21 (confirm the provisional information to be submitted to the Welsh Government) analysed by each individual Community within Gwynedd county.

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

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 :	Dafydd Edwards, Head of Finance
Date of Decision :	11/11/19.
Signature of Cabinet Member/s :	

Subject :

Council Tax – 2020/21 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2020/21 (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 51,917.91 for 2020/21.**

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 2020/21.
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 2020 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 2019 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 2020/21 Council Tax Base of **51,917.91** for Gwynedd Council.
7. The equivalent tax base for 2019/20 was 51,926.38. The proposed tax base of **51,917.91** for 2020/21 reflects a reduction of 0.016%.
8. Since 1 April 2018 the Council has raised a premium of 50% on class B second homes, as allowed by Section 12B of the Local Government Finance Act 1992, and a premium of 50% 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 is based on no change for 2020/21.
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. The intention is to use the relevant figures to calculate the 2020/21 Council Tax in the Cabinet of 18 February 2020, and the 5 March 2020 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 2021 (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 2019/20 collection rates to date, we have retained the collection percentage at the challenging level of 99% for 2020/21.

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	547.61	Aberdyfi	981.63
Beddgelert	306.63	Abermaw	1,154.44
Botwnnog	444.04	Arthog	629.90
Buan	224.70	Brithdir a	419.04
Clynnog Fawr	449.14	Llanfachreth	
Cricieth	944.20	Bryncrug	337.30
Dolbenmaen	618.47	Corris	301.71
Llanaelhaearn	443.62	Dolgellau	1,224.77
Llanbedrog	720.23	Dyffryn Ardudwy	802.28
Llanengan	2,110.47	Ffestiniog	1,735.84
Llannor	901.31	Harlech	775.51
Llanystumdwy	866.96	Llanbedr	329.38
Nefyn	1,453.53	Llandderfel	497.41
Pistyll	249.91	Llanegryn	162.93
Porthmadog	2,022.66	Llanelltyd	292.05
Pwllheli	1,736.18	Llanfair	306.29
Tudweiliog	464.83	Llanfihangel y Pennant	218.27
Abergwyngregyn	117.58	Llanfrothen	224.99
Bangor	3,844.14	Llangelynnin	413.24
Bethesda	1,664.32	Llangywer	137.48
Betws Garmon	134.95	Llanuwchllyn	307.41
Bontnewydd	437.65	Llanycil	193.56
Caernarfon	3,556.57	Maentwrog	281.18
Llanberis	773.86	Mawddwy	352.78
Llanddeiniolen	1,832.47	Pennal	220.28
Llandwrog	1,033.56	Penrhyndeudraeth	781.77
Llandygai	996.31	Talsarnau	327.52
Llanllechid	344.29	Trawsfynydd	498.88
Llanllyfni	1,405.19	Tywyn	1,617.43
Llanrug	1,124.21	Y Bala	780.58
Llanwnda	796.76	Y Ganllwyd	91.23
Pentir	1,243.77		
Waunfawr	564.51		
Y Felinheli	1,146.20	Gwynedd	51,917.91

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 2020-21 with reference to dwellings shown on the valuation list for the authority as at 31 October 2019 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 2020-21.

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 2019 |
| (ii) final ratified taxbase | 3 January 2020 |

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

	A*	Valuation band										Total (= sum of band figures)
		A	B	C	D	E	F	G	H	I		
Part A: Chargeable dwellings												
A1		8,156	14,621	11,481	9,765	7,794	3,802	1,183	194	72	57,067	
A2		5	50	73	73	70	37	25	10	14	357	
A3	5	8,201	14,644	11,481	9,762	7,761	3,790	1,168	198	58	57,067	
Part B: Dwellings with no discount or premium												
B1	5	3,629	8,012	6,692	6,089	5,271	2,585	763	105	35	33,185	
B2a	0	3,832	5,747	3,897	2,883	1,698	705	201	35	6	18,904	
B2b	0	6	17	18	16	9	14	12	15	1	108	
B3a	0	0	0	0	0	0	0	0	0	0	0	
B3b	20	20	7	5	5	5	2	4	0	0	47	
B3c		614	861	869	970	778	484	188	43	18	4,823	
B4	5	3,201	14,644	11,481	9,762	7,761	3,790	1,168	198	58	57,067	
Discount and premium adjustments												
B5	0	0	0	0	0	0	0	0	0	0	0	
B6		10.0	5.5	2.5	2.0	2.5	1.0	2.0	0.0	0.0	23.5	
B7		357.0	480.5	484.5	485.0	389.0	242.0	94.0	21.5	8.0	2,411.5	
Part C: Calculation of chargeable dwellings with discounts and premiums												
C2	5	7,512	13,626	10,929	9,566	7,718	3,848	1,204	200	64		
C3	5/9	6/9	7/9	8/9	1	1/9	13/9	15/9	18/9	21/9		
C4	2.76	4,206.81	10,557.83	9,714.53	9,365.79	9,433.23	9,657.86	2,008.02	406.60	149.33	52,442.33	
C7	5	7,215	19,199	10,497	9,073	7,332	3,667	1,112	182	56		
C8	2.79	4,850.01	12,285.76	9,390.83	5,682.79	8,660.84	5,209.75	1,852.68	363.60	130.67	50,009.71	
Part D: Memorandum items												
D1		825	817	658	462	221	87	30	9	12	3,122	
D2		0	0	0	0	0	0	0	0	0	0	

(sum of individual bands - carry to E1)

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Part G : Variable discounts

12

	Area	Discount percentage applied	Properties / Discounts	Valuation band													
				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	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	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	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	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	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	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	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	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	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	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	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	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.

Dafydd L Edwards
Statutory Finance Officer
Gwynedd Council Chief Financial Officer

Date: 11/11/19

For Welsh Government Administration only	AUWBSASQCFAQ	A-D
	MAUBNAQVKR	E-F
	UJBTBCCAIL	H
	BJCDASMCSCIBR	Total

Part H: Long term 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 long term empty properties with no discount or premium	58	82	58	49	31	17	1	0	0	296
65	H2	Chargeable second homes with no discount or premium	758	76	40	22	19	7	1	0	0	923

Long term empty property discount

Please enter by band and percentage discount, the number of dwellings that are long term empty as at 31 October 2019.

	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	20	7	5	4	5	2	4	0	47
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	20	7	5	4	5	2	4	0	47

Long term empty property premium

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
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	182	210	156	133	104	38	14	7	846
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	182	210	156	133	104	38	14	7	846

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	432	651	713	837	674	446	174	36	3,977
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	432	651	713	837	674	446	174	36	3,977

94	H7	Total chargeable long term empty properties	260	299	219	186	140	57	19	7	2	1,189
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Part H: Long term 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	1,190	727	753	859	693	453	175	36	14	4,900

Dwelling equivalents

Reduction due to long term 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	10.00	3.50	2.50	2.00	2.50	1.00	2.00	0.00	0.00	23.50
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	10.00	3.50	2.50	2.00	2.50	1.00	2.00	0.00	0.00	23.50

Increase due to long term 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	91.00	105.00	78.00	66.50	52.00	19.00	7.00	3.50	1.00	423.00
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	91.00	105.00	78.00	66.50	52.00	19.00	7.00	3.50	1.00	423.00

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	216.00	325.50	356.50	418.50	337.00	223.00	87.00	18.00	7.00	1,988.50
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	216.00	325.50	356.50	418.50	337.00	223.00	87.00	18.00	7.00	1,988.50

For Welsh Government
Administration only

UJBTBCCAII