

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION 23 February 2024

DATE DECISION PUBLISHED 26 February 2024

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 **4 March 2024**

Cabinet Member: Councillor Ioan Thomas,
Cabinet Member for Finance

SUBJECT: Council Tax – 2024/25 Tax Base

DECISION:

Give formal approval of Gwynedd's Council Tax Base for 2024/25 (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 Gwynedd Council at 56,109.27 for 2024/25.

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:	23/02/2024
Signature of Cabinet Member/s:	

Subject:

Council Tax – 2024/25 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2024/25 (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 Gwynedd Council at 56,109.27 for 2024/25.**

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 2024/25.
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 2024 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**), giving a 2024/25 Council Tax Base of **56,109.27** for Gwynedd Council.
7. The equivalent tax base for 2022/23 was 56,182.77. The proposed tax base of **56,109.27** for 2024/25 reflects a reduction of 73.5, or 0.1%.
8. The intention is to use the relevant figures to calculate the 2024/25 Council Tax in the 7 March 2024 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 2025 (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 2023/24 collection rates to date, we have retained the collection percentage at the challenging level of 99% for 2024/25.

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 2024-25 with reference to dwellings shown on the valuation list for the authority as at 31 October 2023 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 2024-25.

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 2023 |
| (ii) final ratified taxbase | 5 January 2024 |

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		8,291.95	14,634.56	11,743.86	10,027.15	7,852.60	3,835.00	1,205.00	197.00	74.00	57,861.11
A2	Dwellings subject to disability reduction (included in line A1)		8	37	56	76	78	27	22	10	14	328
A3	Adjusted chargeable dwellings (taking into account disability reductions)	8.00	8,320.95	14,653.56	11,763.86	10,029.15	7,801.60	3,830.00	1,193.00	201.00	60.00	57,861.11
Part B: Dwellings with discounts and premiums												
B1	Dwellings with no discount or premium (including long term empty properties and second homes with no discount or premium)	5.00	3,501.95	7,646.56	6,734.86	6,265.15	5,275.60	2,611.00	769.00	101.00	31.00	32,941.11
B2a	Dwellings with a 25% discount (excluding long term empty properties and second homes)	3	4,143	6,166	4,195	2,860	1,862	786	228	35	12	20,290
B2b	Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	14	24	26	22	15	13	13	15	1	143
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		16	6	6	3	4	2	0	0	0	37
B3c	Dwellings with long term empty property or second homes premium		646	811	802	879	645	418	183	50	16	4,450
B4	Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	8.00	8,320.95	14,653.56	11,763.86	10,029.15	7,801.60	3,830.00	1,193.00	201.00	60.00	57,861.11
		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)		8.0	3.0	3.0	1.5	2.0	1.0	0.0	0.0	0.0	18.5
B7	Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		835.0	1,096.0	1,107.0	1,232.5	917.5	601.0	264.5	70.0	23.0	6,146.5

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)	7	8,105	14,193	11,806	10,534	8,244	4,227	1,394	255	80	
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)	4.03	5,403.46	11,039.04	10,494.32	10,534.15	10,076.12	6,105.67	2,323.33	509.50	185.50	56,675.13
C7	Total discounted dwellings excluding long term empty and second homes adjustment	7	7,278	13,100	10,702	9,303	7,329	3,627	1,130	185	57	
C8	Band D equivalents excluding long term empty and second homes adjustment	4.03	4,852.13	10,188.93	9,512.99	9,303.15	8,957.17	5,239.00	1,882.50	369.50	131.83	50,441.23

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)		755.06	862.44	601.14	440.85	228.40	97.00	37.00	9.00	13.00	3,043.89
D2	Exempt dwellings Class O (not included in sections A to C above)		0	0	1	0	0	0	0	0	0	1

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Part E: Calculation of council tax base

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	56,675.13
23	E2	Collection rate (please enter to 2 decimal places)	99.00 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	56,108.38
25	E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	0.89
26	E5	Council tax base for tax-setting purposes (=E3+E4)	56,109.27
26.2	E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	50,441.23
27	E6	100% council tax base for calculating revenue support grant (=E5b+E4)	50,442.12

Part F: Exempt dwellings by class of exemption

28 to 51.5	Class A	200	Class I	23	Class Q	0
	Class B	0	Class J	9	Class R	0
	Class C	419	Class K	2	Class S	11
	Class D	5	Class L	5	Class T	15
	Class E	180	Class M	262	Class U	283
	Class F	350	Class N	1,104	Class V	0
	Class G	123.89	Class O	1	Class W	17
	Class H	12	Class P	0	Class X	23
		For Welsh Government Administration only NHBRBTCIAABY		Total all classes	3,044.89	
					Total of lines D1	3,043.89
					Total of lines D2	1.00

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.

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	AVCBBMASLAACA NHBRBTCIAABY ABBJHHBRBOBO BMBWBDCTCHBJV	A-D E-F H Total
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Chief Financial Officer:



Date:

13/11/2023

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	74	98	86	49	45	14	2	0	0	368
65	H2	Chargeable second homes with no discount or premium	752	108	58	64	32	19	7	0	2	1042

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
68	H3c	50	16	6	6	3	4	2	0	0	37
70	H3e	100	0	0	0	0	0	0	0	0	0
71	H3f	0	0	0	0	0	0	0	0	0	0
71.1	H3fa	0	0	0	0	0	0	0	0	0	0
71.2	H3fb	0	0	0	0	0	0	0	0	0	0
72	H3g	Total	16	6	6	3	4	2	0	0	37

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	
75	H4c	50	0	0	0	0	0	0	0	0	0	
77	H4e	100	268	241	192	172	100	52	20	10	2	1057
78	H4f	0	0	0	0	0	0	0	0	0	0	
78.1	H4fa	0	0	0	0	0	0	0	0	0	0	
78.2	H4fb	0	0	0	0	0	0	0	0	0	0	
79	H4g	Total	268	241	192	172	100	52	20	10	2	1057

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
82	H5c	50	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	0
85.1	H5fa	0	0	0	0	0	0	0	0	0	0
85.2	H5fb	0	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	
88	H6b	25	0	0	0	0	0	0	0	0	0	
89	H6c	50	0	0	0	0	0	0	0	0	0	
91	H6e	100	0	0	0	0	0	0	0	0	0	
92	H6f	150	378	570	610	707	545	366	163	40	14	3,393
92.1	H6fa	0	0	0	0	0	0	0	0	0	0	
92.2	H6fb	0	0	0	0	0	0	0	0	0	0	
93	H6g	Total	378	570	610	707	545	366	163	40	14	3,393

94	H7	Total chargeable empty properties	358	345	284	224	149	68	22	10	2	1,462
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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
95	H8	Total chargeable second homes	1,130	678	668	771	577	385	170	40	16	4,435

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	8.00	3.00	3.00	1.50	2.00	1.00	0.00	0.00	0.00	18.50
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	8.00	3.00	3.00	1.50	2.00	1.00	0.00	0.00	0.00	18.50

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	241.00	192.00	172.00	100.00	52.00	20.00	10.00	2.00	1,057.00
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	241.00	192.00	172.00	100.00	52.00	20.00	10.00	2.00	1,057.00

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	567.00	855.00	915.00	1,060.50	817.50	549.00	244.50	60.00	21.00	5,089.50
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	567.00	855.00	915.00	1,060.50	817.50	549.00	244.50	60.00	21.00	5,089.50

For Welsh Government
Administration only

ABBJHHBRBOBO

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

Aberdaron	607.86	Aberdyfi	1,199.84
Beddgelert	342.39	Abermaw	1,279.39
Botwnnog	470.80	Arthog	686.30
Buan	239.47	Brithdir a	470.72
Clynnog Fawr	489.48	Llanfachreth	
Cricieth	1,004.64	Bryncrug	348.73
Dolbenmaen	656.05	Corris	323.38
Llanaelhaearn	482.64	Dolgellau	1,284.66
Llanbedrog	855.68	Dyffryn Ardudwy	861.12
Llanengan	2,611.78	Ffestiniog	1,816.64
Llannor	931.18	Harlech	852.33
Llanystumdwy	929.25	Llanbedr	373.86
Nefyn	1,656.10	Llandderfel	513.67
Pistyll	306.53	Llanegryn	170.33
Porthmadog	2,268.75	Llanelltyd	316.11
Pwllheli	1,834.49	Llanfair	365.02
Tudweiliog	512.69	Llanfihangel y Pennant	251.26
Abergwyngregyn	127.25	Llanfrothen	237.05
Bangor	4,216.67	Llangelynnin	469.59
Bethesda	1,729.69	Llangywair	154.76
Betws Garmon	146.14	Llanuwchllyn	335.02
Bontnewydd	470.78	Llanycil	211.80
Caernarfon	3,689.58	Maentwrog	328.15
Llanberis	797.48	Mawddwy	377.08
Llanddeiniolen	1,879.99	Pennal	238.42
Llandwrog	1,066.90	Penrhyndeudraeth	822.80
Llandygai	1,022.19	Talsarnau	364.36
Llanllechid	362.98	Trawsfynydd	517.21
Llanllyfni	1,485.90	Tywyn	1,779.66
Llanrug	1,148.76	Y Bala	805.81
Llanwnda	848.52	Y Ganllwyd	90.89
Pentir	1,300.06		
Waunfawr	577.90		
Y Felinheli	1,192.74	Gwynedd	56,109.27