

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION 18 November 2020

DATE DECISION PUBLISHED 18 November 2020

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. **25 November 2020**

Councillor Ioan Thomas, Cabinet Member for Finance

SUBJECT

Council Tax – 2021/22 Tax Base

DECISION

Give formal approval of Gwynedd's Council Tax Base for 2021/22

REASON WHY THE DECISION IS NEEDED

Statutory

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

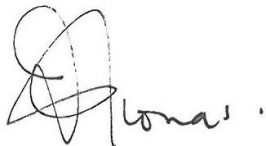
None

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 Ioan Thomas, Cabinet Member for Finance
Name and title of Report Author :	Dafydd Edwards, Head of Finance
Date of Decision :	17/11/2020
Signature of Cabinet Member/s :	

Subject :

Council Tax – 2021/22 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2021/22 (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 51,885.56 for 2021/22.**

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 2021/22.
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 4 March 2021 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 2020 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 2021/22 Council Tax Base of **51,885.56** for Gwynedd Council.
7. The equivalent tax base for 2020/21 was 51,917.91. The proposed tax base of **51,885.56** for 2021/22 reflects a reduction of 32.35, which is 0.06%.
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 2021/22.
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, especially in 2020/21 when there was an opportunity for owners of properties on the non-domestic rating list to apply for grants because of the Covid-19 crisis; 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 2021/22 Council Tax in the Cabinet of 11 February 2021, and the 4 March 2021 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 2022 (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 2020/21 collection rates to date, we have retained the collection percentage at the challenging level of 99% for 2021/22.

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. 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: Bleddyn Jones

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

Telephone: STD code: (01286) (682841)

Authorities are required to calculate the council tax base for 2021-22 with reference to dwellings shown on the valuation list for the authority as at 31 October 2020 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 2021-22.

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 | 13 November 2020 |
| (ii) final ratified taxbase | 4 January 2021 |

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		8,157	14,563	11,550	9,691	7,720	3,767	1,181	192	73	56,893
A2	Dwellings subject to disability reduction (included in line A1)		7	45	66	70	70	36	24	9	14	341
A3	Adjusted chargeable dwellings (taking into account disability reductions)	7	8,195	14,584	11,554	9,691	7,686	3,755	1,166	197	59	56,893
Discount and premium adjustments												
B1	Dwellings with no discount or premium (including long term empty properties and second homes with no discount)	6	3,573	7,875	6,602	5,902	5,101	2,500	732	100	33	32,423
B2a	Dwellings with a 25% discount (excluding long term empty properties and second homes)	1	3,906	5,748	3,947	2,714	1,750	728	211	34	5	19,044
B2b	Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	6	22	21	20	13	14	11	15	1	123
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		24	9	5	4	3	1	1	0	0	47
B3c	Dwellings with long term empty property or second homes premium		686	930	979	1,051	819	512	211	48	20	5,256
B4	Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	7	8,195	14,584	11,554	9,691	7,686	3,755	1,166	197	59	56,893
		0	0	0	0	0	0	0	0	0	0	0

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)		12.0	4.5	2.5	2.0	1.5	0.5	0.5	0.0	0.0	23.5
B7	Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		343.0	465.0	489.5	525.5	409.5	256.0	105.5	24.0	10.0	2,628.0

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	7,547	13,597	11,044	9,526	7,650	3,822	1,213	205	67	
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)	3.75	5,031.12	10,575.10	9,816.55	9,525.53	9,349.50	5,519.94	2,021.25	410.00	156.92	52,409.66
C7	Total discounted dwellings excluding long term empty and second homes adjustment	7	7,216	13,136	10,557	9,002	7,242	3,566	1,108	181	57	
C8	Band D equivalents excluding long term empty and second homes adjustment	3.75	4,810.45	10,216.94	9,383.66	9,002.03	8,850.83	5,150.89	1,846.25	362.00	133.58	49,760.38

Part D: Memorandum items												
D1	Exempt dwellings Classes A to N and P to W (not included in sections A to C above)		845	898	626	472	214	84	25	11	12	3,188
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)	52,409.66
23	E2	Collection rate (please enter to 2 decimal places)	99.00 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	51,885.56
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)	51,885.56
26.2	E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	49,760.38
27	E6	100% council tax base for calculating revenue support grant (=E5b+E4)	49,760.38

Part F: Exempt dwellings by class of exemption

28 to 51.5	Class A	166	Class I	20	Class Q	0
	Class B	0	Class J	10	Class R	0
	Class C	468	Class K	1	Class S	11
	Class D	5	Class L	1	Class T	11
	Class E	173	Class M	262	Class U	287
	Class F	257	Class N	1,335	Class V	0
	Class G	131	Class O	0	Class W	21
	Class H	14	Class P	0	Class X	15
		For Welsh Government Administration only		MASPCJLAUBX	Total all classes	3,187.77
					Total of lines D1	3,187.77
					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.

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	AUICTNCDBJU	A-D
	MASPCJLAUBX	E-F
	VCTAYUOAAQ	H
	BJCGZZOFBLAN	Total

Chief Financial Officer:

Ad Edwards

Date:

17/11/2020

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	88	113	77	57	29	16	2	0	0	382
65	H2	Chargeable second homes with no discount or premium	792	85	39	26	18	9	2	0	0	971

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	24	9	5	4	3	1	1	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	24	9	5	4	3	1	1	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	240	261	233	194	117	55	17	9	3	1129
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	240	261	233	194	117	55	17	9	3	1129

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	446	669	746	857	702	457	194	39	17	4,127
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	446	669	746	857	702	457	194	39	17	4,127

94	H7	Total chargeable long term empty properties	352	383	315	255	149	72	20	9	3	1,558
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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	1,238	754	785	883	720	466	196	39	17	5,098

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	12.00	4.50	2.50	2.00	1.50	0.50	0.50	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	12.00	4.50	2.50	2.00	1.50	0.50	0.50	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	120.00	130.50	116.50	97.00	58.50	27.50	8.50	4.50	1.50	564.50
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	120.00	130.50	116.50	97.00	58.50	27.50	8.50	4.50	1.50	564.50

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	223.00	334.50	373.00	428.50	351.00	228.50	97.00	19.50	8.50	2,063.50
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	223.00	334.50	373.00	428.50	351.00	228.50	97.00	19.50	8.50	2,063.50

For Welsh Government
Administration only

VCTAYUOAAQ

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

Aberdaron	542.74	Aberdyfi	980.22
Beddgelert	296.64	Abermaw	1,148.25
Botwnnog	448.54	Arthog	617.37
Buan	224.84	Brithdir a	426.50
Clynnog Fawr	446.26	Llanfachreth	
Cricieth	931.77	Bryncrug	325.38
Dolbenmaen	603.77	Corris	296.99
Llanaelhaearn	449.24	Dolgellau	1,233.10
Llanbedrog	720.36	Dyffryn Ardudwy	831.65
Llanengan	2,105.34	Ffestiniog	1,713.50
Llannor	905.46	Harlech	769.40
Llanystumdwy	864.34	Llanbedr	336.30
Nefyn	1,458.93	Llandderfel	496.58
Pistyll	259.32	Llanegryn	157.54
Porthmadog	2,016.47	Llanelltyd	288.90
Pwllheli	1,729.10	Llanfair	311.58
Tudweiliog	457.21	Llanfihangel y Pennant	223.75
Abergwyngregyn	117.00	Llanfrothen	224.08
Bangor	3,844.96	Llangelynnin	407.39
Bethesda	1,696.45	Llangywer	137.01
Betws Garmon	130.44	Llanuwchllyn	304.53
Bontnewydd	433.07	Llanycil	198.76
Caernarfon	3,596.36	Maentwrog	283.93
Llanberis	768.82	Mawddwy	346.60
Llanddeiniolen	1,832.32	Pennal	215.54
Llandwrog	1,027.80	Penrhyndeudraeth	779.36
Llandygai	1,000.88	Talsarnau	325.03
Llanllechid	336.00	Trawsfynydd	499.20
Llanllyfni	1,407.84	Tywyn	1,624.58
Llanrug	1,127.82	Y Bala	771.50
Llanwnda	789.27	Y Ganllwyd	86.79
Pentir	1,260.20		
Waunfawr	558.03		
Y Felinheli	1,136.66	Gwynedd	51,885.56