

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION 9 November 2021

DATE DECISION PUBLISHED 10 November 2021

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 November 2021**

Cabinet Member: Councillor Ioan Thomas,
Cabinet Member for Finance

SUBJECT: Council Tax – 2022/23 Tax Base

DECISION

Give formal approval of Gwynedd's Council Tax Base for 2022/23 (confirm the provisional 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 53,715.10 for 2022/23.**

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:	Dafydd Edwards, Head of Finance
Date of Decision:	09/11/2021
Signature of Cabinet Member/s:	

Subject:

Council Tax – 2022/23 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2022/23 (confirm the provisional 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 53,715.10 for 2022/23.**

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 2022/23.
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 3 March 2022 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 2021 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 2022/23 Council Tax Base of **53,715.10** for Gwynedd Council.
7. The equivalent tax base for 2021/22 was 51,885.56. The proposed tax base of **53,715.10** for 2022/23 reflects an increase of 1,829.54, or 3.53%.
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 reflects the increase in the level of Premium to 100% as resolved by the full Council on 4 March 2021.
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 and then in 2021/22 when the premium was increased. The estimate in the CT1 considers the continuation of this trend.
10. The intention is to use the relevant figures to calculate the 2022/23 Council Tax in the Cabinet of 15 February 2022, and the 3 March 2022 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 2023 (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 2021/22 collection rates to date, we have retained the collection percentage at the challenging level of 99% for 2022/23.

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	571.25	Aberdyfi	1,095.65
Beddgelert	323.40	Abermaw	1,210.43
Botwnnog	460.05	Arthog	654.41
Buan	227.96	Brithdir a	457.62
Clynnog Fawr	470.35	Llanfachreth	
Cricieth	972.85	Bryncrug	340.19
Dolbenmaen	624.58	Corris	305.84
Llanaelhaearn	466.26	Dolgellau	1,275.63
Llanbedrog	780.02	Dyffryn Ardudwy	817.14
Llanengan	2,289.52	Ffestiniog	1,786.14
Llannor	906.33	Harlech	821.55
Llanystumdwy	885.48	Llanbedr	351.64
Nefyn	1,535.07	Llandderfel	501.76
Pistyll	264.01	Llanegryn	164.55
Porthmadog	2,160.67	Llanelltyd	308.89
Pwllheli	1,779.02	Llanfair	335.58
Tudweiliog	478.76	Llanfihangel y Pennant	232.58
Abergwyngregyn	124.71	Llanfrothen	233.04
Bangor	3,974.34	Llangelynnin	433.07
Bethesda	1,701.20	Llangywer	145.28
Betws Garmon	138.27	Llanuwchllyn	316.77
Bontnewydd	436.43	Llanycil	205.27
Caernarfon	3,640.35	Maentwrog	303.24
Llanberis	788.78	Mawddwy	362.81
Llanddeiniolen	1,840.10	Pennal	231.82
Llandwrog	1,051.46	Penrhyndeudraeth	792.98
Llandygai	1,001.64	Talsarnau	343.74
Llanllechid	348.06	Trawsfynydd	506.49
Llanllyfni	1,425.75	Tywyn	1,691.37
Llanrug	1,137.62	Y Bala	781.39
Llanwnda	807.58	Y Ganllwyd	88.69
Pentir	1,272.62		
Waunfawr	569.37		
Y Felinheli	1,165.68	Gwynedd	53,715.10

English / Saesneg

Gwynedd Council



Dafydd L Edwards
dafyddle@gwynedd.llyw.cymru
Swyddfa'r Cyngor
Stryd y Jêl
Caernarfon
Gwynedd

Please select your authority and if necessary, amend any incorrect details

Name: E Bleddyn Jones

E-mail (please enter N/A if unavailable):

edwardbleddynjones@gwynedd.llyw.cymru

Telephone: STD code: (1286) (682841)

Authorities are required to calculate the council tax base for 2022-23 with reference to dwellings shown on the valuation list for the authority as at 31 October 2021 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 2022-23.

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 | 12 November 2021 |
| (ii) final ratified taxbase | 4 January 2022 |

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	8,153	14,464	11,549	9,715	7,669	3,721	1,158	186	70		56,684
A2	9	40	65	69	70	33	24	9	14		333
A3	8,164	14,489	11,563	9,716	7,632	3,712	1,143	191	56		56,684

B1	7	3,476	7,723	6,637	6,004	5,109	2,499	732	93	30	32,308
B2a	2	4,048	5,887	4,007	2,746	1,777	730	209	33	6	19,445
B2b	0	5	21	26	21	17	13	12	15	1	131
B3a	0	0	0	0	0	0	0	0	0	0	0
B3b	17	5	5	2	4	4	1	0	0	0	34
B3c	658	853	878	943	725	469	190	50	19		4,765
B4	9	2,168	14,489	11,563	9,716	7,632	3,712	1,143	191	56	56,684
	0	0	0	0	0	0	0	0	0	0	0

Discount and premium adjustments

B5	0	0	0	0	0	0	0	0	0	0	0
B6	8.5	2.5	2.5	1.0	2.0	0.5	0.0	0.0	0.0	0.0	17.0
B7	638.0	853.0	878.9	943.0	725.0	469.0	190.0	50.0	19.0		4,765.0

Part C: Calculation of chargeable dwellings with discounts and premiums

C2	9	7,789	13,957	11,414	9,961	7,902	3,992	1,276	225	73	
C3	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9	
C4	4.72	5,199.42	10,777.50	10,145.56	9,960.96	9,657.81	5,765.90	2,124.56	450.50	170.33	54,256.78
C7	9	7,170	13,006	10,538	5,079	7,179	3,523	1,085	175	54	
C8	4.72	4,779.75	10,116.00	9,367.34	9,018.86	8,774.14	5,088.78	1,807.92	350.50	126.00	49,434.01

(sum of individual bands - carry to E1)

Part D: Memorandum items

D1		770.88	892.47	587.00	467.14	232.41	80.00	24.00	12.00	13.00	3078.89
D2		0	0	1	0	0	0	0	0	0	1
D3		2	4	4	4	2	0	0	0	0	15

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Administration only

AUAWAVFMAND

Part E: Calculation of council tax base

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	54,256.78
23	E2	Collection rate (please enter to 2 decimal places)	99.00 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	53,714.21
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)	53,715.10
26.2	E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	49,434.01
27	E6	100% council tax base for calculating revenue support grant (=E5b+E4)	49,434.90

Part F: Exempt dwellings by class of exemption

28 to 51.5	Class A	179	Class I	20	Class Q	0	
	Class B	0	Class J	10	Class R	0	
	Class C	427	Class K	1	Class S	10	
	Class D	1	Class L	2	Class T	12	
	Class E	161	Class M	262	Class U	274	
	Class F	322	Class N	1,213	Class V	0	
	Class G	131	Class O	1	Class W	21	
	Class H	14	Class P	0	Class X	19	
		For Welsh Government Administration only		MBLAWACAXJG	Total all classes	3,079.89	
						Total of lines D1	3,078.89
						Total of lines D2	1.00

Part G : Variable discounts

12

11

	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
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
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
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
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
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
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
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
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
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
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
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

* 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.

Chief Financial Officer:

Rob Edwards

Date:

09/11/2021

A-UAWAVFMAND	A-D
For Welsh Government Administration only	E-F
MBLAWACAXJIG	H
AAGCCCEAWABAB	Total
BKCFBWBACTARAN	

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	86	87	41	42	24	11	3	2	0	296	
65	H2	Chargeable second homes with no discount or premium	759	92	53	24	30	14	2	0	0	974	

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	17	5	5	2	4	1	0	0	34
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	17	5	5	2	4	1	0	0	34

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	0	0	0	0	0	0	0	0	0	
76	H4d	75	0	0	0	0	0	0	0	0	0	
77	H4e	100	233	225	199	172	101	58	17	11	3	1019
78	H4f		0	0	0	0	0	0	0	0	0	
79	H4g	Total	233	225	199	172	101	58	17	11	3	1019

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	0	0	0	0	0	0	0	0	0	
90	H6d	75	0	0	0	0	0	0	0	0	0	
91	H6e	100	405	628	679	771	624	411	173	39	16	3,746
92	H6f		0	0	0	0	0	0	0	0	0	
93	H6g	Total	405	628	679	771	624	411	173	39	16	3,746

94	H7	Total chargeable long term empty properties	336	317	245	216	129	79	20	13	3	1,349
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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	1,164	720	732	795	654	425	175	39	16	4,720

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	8.50	2.50	2.50	1.00	2.00	0.50	0.00	0.00	0.00	17.00
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	8.50	2.50	2.50	1.00	2.00	0.50	0.00	0.00	0.00	17.00

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	233.00	225.00	199.00	172.00	101.00	58.00	17.00	11.00	3.00	1,019.00
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	233.00	225.00	199.00	172.00	101.00	58.00	17.00	11.00	3.00	1,019.00

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	405.00	628.00	679.00	771.00	624.00	411.00	173.00	39.00	16.00	3,746.00
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	405.00	628.00	679.00	771.00	624.00	411.00	173.00	39.00	16.00	3,746.00

For Welsh Government
Administration only

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