

CYNGOR SIR POWYS COUNTY COUNCIL.

**CABINET EXECUTIVE
Date 22nd November 2022**

REPORT AUTHOR: County Councillor David Thomas
Portfolio Holder for Finance

SUBJECT: Council Tax Base for 2023-2024

REPORT FOR: Decision

1. Purpose

1.1 Section 33 of the Local Government Finance Act, 1992 requires each Billing Authority to calculate the basic amount of its Council Tax by applying a formula which includes calculating the Council's Council Tax Base.

2. Background

2.1 This report is to formally set the Council Tax Base for the financial year 2023-24 for tax setting purposes. Setting the Council Tax base is an annual statutory requirement and is an integral part of the setting of the Council's Council Tax level (at band D) in accordance with specified formulae, reflecting its budget requirements for the relevant financial year.

2.2 The Council Tax Base is the adjusted number of chargeable dwellings in the Council's area belonging to each valuation band modified to take account of several assumptions and factors including the proportion applying to dwellings in each Council Tax Band together with the number of discounts, exemptions, disablement reductions and premiums. An estimate for losses on collection is also made.

2.3 The Council has determined, to increase the 50% Premium on long term empty properties (unoccupied and unfurnished) to 100% and to increase the 50% premium on periodically occupied dwellings (second homes/holiday homes- that are furnished and not someone's main residence) to 75%. The increase in the premiums will be effective from 1 April 2023. The Council Tax Base calculation includes a projection of those properties, totalling 778 band D equivalent properties, expected to be subject to the Council Tax premium during 2023-24, having regard to the new premium rates.

2.4 This calculation is made in accordance with the "Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016.

2.5 The Council Tax Base calculation for 2023-24 is based on the list prepared by the Valuation Office Agency, as at 31st October for the financial year.

- 2.6 The gross Council Tax Base calculation is supplied to Welsh Government and is used as part of the distribution of Revenue Support Grant in the annual provisional and final local Government Revenue Settlement.
- 2.7 The Council is not only required to calculate the Council Tax Base for the County Council as a whole, but also make separate calculations for areas that have their own Town or Community Council.
- 2.8 The net Council Tax Base is used by the Police & Crime Commissioner and Town/Community Council's to set their Council Tax precepts for 2023-24, which will be included in the annual demands sent to every Council Taxpayer in March 2023.

3. The Calculation

- 3.1 Appendix one sets out the calculation of the 2023-24 Council Tax Base.
- 3.2 The estimated collection rate on non-military dwellings is **98.5%**, this is same that was used within 2022-23 calculation.
- 3.3 For military dwellings the Regulations require Authorities to assume a **100%** collection rate on dwellings.
- 3.4 The breakdown of the Council Tax Base for each Community is set out in paragraph 4.2 below.

4. Advice

It is proposed:

- 4.1 That this report on the calculation of the Council Tax Base for the whole and parts of its area for the year 2023-24 be approved. The calculation is contained within **appendix one**.
- 4.2 That, pursuant to the report and in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016, the amount calculated by Powys County Council as its Council Tax Base for the whole of its area for the year 2023-24 shall be **64,256.51**, and for the parts of the area listed below for the year 2023-24 shall be for the:

Community of:

Community	2023-24 Tax Base
Abbeycwmhir	128.94
Aberedw	139.76
Aberhafesp	227.64
Abermule with Llandyssil	762.32

Banwy	333.03
Bausley with Criggion	393.81
Beguildy	386.83
Berriew	758.48
Betws Cedewain	228.34
Brecon	3643.45
Bronllys	455.79
Builth Wells	1102.11
Cadfarch	465.91
Caersws	731.27
Carno	361.85
Carreghofa	321.39
Castle Caereinion	317.65
Churchstoke	923.73
Cilmery	241.79
Clyro	429.9
Cray	129.95
Crickhowell	1161.59
Cwmdu and District	575.23
Dissert & Trecoed	568.45
Duhonw	159.78
Dwyrhiw	290.44
Erwood	251.62
Felinfach	390.58
Forden	863.96
Gladestry	230.88
Glantwymyn	661.39
Glasbury	579.08
Glascwm	271.23
Glyn Tarrell	312.51
Guilsfield	875.79
Gwernyfed	499.08
Hay-on-Wye	908.55
Honddu Isaf	230.26
Kerry	1037.81
Knighton	1342.02
Llanafanfawr	239.17
Llanbadarn Fawr	357.5
Llanbadarn Fynydd	143.4
Llanbister	197.11
Llanbrynmair	498.06
Llanddew	128.64
Llanddewi Ystradenny	143.5
Llandinam	458.53
Llandrindod Wells	2510.56
Llandrinio & Arddleen	815.21
Llandysilio	560.77
Llanelwedd	195.68

Llanerfyl	220.26
LLanfair Caereinion	808.04
Llanfechain	283.98
Llanfihangel	279.01
Llanfihangel Rhydithon	124.8
Llanfrynach	327.27
Llanfyllin	730.47
Llangammarch	287.53
Llangattock	599.8
Llangedwyn	205.29
Llangorse	568.75
Llangunllo	203.36
Llangurig	389.05
Llangynidr	615.98
Llangyniew	306.23
Llangynog	193.76
Llanidloes	1222.47
Llanidloes Without	318.04
Llanigon	294.09
Llanrhaeadr Ym Mochnant	615.37
Llansantffraid	747.56
Llansilin	379.85
Llanwddyn	129.55
Llanwrthwl	108.83
Llanwrtyd Wells	421.8
Llanyre	594.74
Llywel	265.27
Machynlleth	902.28
Maescar	473.15
Manafon	190.43
Meifod	714.49
Merthyr Cynog	143.21
Mochdre with Penstrowed	263.34
Montgomery	746.34
Nantmel	353.75
New Radnor	237.15
Newtown & Llanllwchaiarn	4474.53
Old Radnor	417.76
Painscastle	294.38
Pen Y Bont Fawr	260.41
Penybont & Llandegley	212.37
Presteigne & Norton	1350.7
Rhayader	917.97
St Harmon	321.09
Talgarth	764.95
Talybont-on-Usk	399.36
Tawe Uchaf	573.5
Trallong	203.48

Trefeglwys	513.95
Treflys	256.07
Tregynon	399.46
Trewern	673.84
Vale of Grwyney	504.22
Welshpool	2789.08
Whitton	220.26
Yscir	268.81
Ystradfelte	256.97
Ystradgynlais	2975.74

Total Tax Base **64,256.51**

4.3 The Tax Base of 64,256.51 is a growth of 1,184.32 (1.88%) on 2022-23 Tax Base, The change in Tax Base at community level can be found in **Appendix Two**.

5. Resource Implications

5.1 Setting the Council Tax Base is an annual statutory requirement and is an integral part of the setting of the Council's council tax level (at band D) in accordance with specified formulae, reflecting its budget requirements for the relevant financial year.

5.2 The Deputy Head of Finance confirms that the increase in the Council Tax Base will provide additional council tax revenue in 2023/24. The increase in the premium rates is accountable for 778 band D equivalent growth in the base. The tax base is accounted for as part of the council's financial strategy alongside the Revenue Support Grant distributed by the Welsh Government which uses the Council Tax Base to determine the level of financial support. The figures proposed in this report are consistent with the projections set out in our Finance Resource Model.

5.3 The Head of Finance (Section 151 Officer) notes the content of the report and can support the recommendations.

6. Legal Implications

6.1 Legal, the recommendation can be supported from a legal point of view

6.2 The Head of Legal Services and Monitoring Officer has commented as follows: "I note the legal comment and have nothing to add to the report".

7. Data Protection

7.1 There are no data protection implications within the proposal

8. Comment from Local Members

8.1 None required.

9. Integrated Impact Assessment

9.1 An impact assessment is not required, as the report is one of a technical nature.

10. Recommendation

10.1 That the calculation of the Council Tax Base for the whole of its area for the year 2023-24 of **64,256.51** be approved, and

10.2 That the calculation of the Council Tax Base for each Town and Community Council contained within 4.2 above, be approved to meet the legal requirement of the Council to set a Council Tax Base for 2023-24.

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Appendix One

		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		5,659	8,899	12,715	10,411	12,146	9,392	4,048	565	195	64,030
A2	Dwellings subject to disability reduction (included in line A1)		14	41	86	75	142	111	51	13	30	563
A3	Adjusted chargeable dwellings (taking into account disability reductions)	14	5,686	8,944	12,704	10,478	12,115	9,332	4,010	582	165	64,030
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)	7	2,089	4,169	7,203	6,653	8,257	7,066	3,182	440	124	39,190
B2a	Dwellings with a 25% discount (excluding long term empty properties and second homes)	7	3,346	4,479	5,168	3,471	3,480	2,014	692	100	30	22,787
B2b	Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	2	14	12	17	21	35	15	27	1	144
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		0	0	0	0	0	0	0	0	0	0
B3c	Dwellings with long term empty property or second homes premium		249	282	321	337	357	217	121	15	10	1,909
B4	Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	14	5,686	8,944	12,704	10,478	12,115	9,332	4,010	582	165	64,030
		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)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
B7	Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		224.3	244.5	272.8	282.5	294.0	179.0	99.0	12.5	8.5	1,617.0
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)	12	5,073	8,062	11,679	9,884	11,529	8,990	3,929	556	166	
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)	6.81	3,381.83	6,270.25	10,381.11	9,884.25	14,090.39	12,985.56	6,547.50	1,112.00	386.17	65,045.87
C7	Total discounted dwellings excluding long term empty and second homes adjustment	12	4,849	7,817	11,406	9,602	11,235	8,811	3,830	544	157	
C8	Band D equivalents excluding long term empty and second homes adjustment	6.81	3,232.33	6,080.08	10,138.67	9,601.75	13,731.06	12,727.00	6,382.50	1,087.00	366.33	63,353.53
												(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)		329	373	391	289	313	185	73	12	7	1,972
D2	Exempt dwellings Class O (not included in sections A to C above)		0	47	26	60	21	15	2	1	6	178

Part E: Calculation of council tax base

E1	Chargeable dwellings: band D equivalents (=C4 total)	65,045.87
E2	Collection rate (please enter to 2 decimal places)	98.50 %
E3	= E1 x E2 (rounded to 2 decimal places)	64,070.18
E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	186.33
E5	Council tax base for tax-setting purposes (=E3+E4)	64,256.51
E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	63,353.53
E6	100% council tax base for calculating revenue support grant (=E5b+E4)	63,539.86

APPENDIX TWO

Community	2023-24 Tax Base	2022-23 Tax Base	No: Properties change	% change
Abbeycwmhir	128.94	127.81	1.13	0.88%
Aberedw	139.76	141.00	-1.24	-0.89%
Aberhafesp	227.64	228.65	-1.01	-0.44%
Abermule with Llandyssil	762.32	742.58	19.74	2.59%
Banwy	333.03	330.48	2.55	0.77%
Bausley with Criggion	393.81	368.65	25.16	6.39%
Beguildy	386.83	377.64	9.19	2.38%
Berriew	758.48	754.78	3.70	0.49%
Betws Cedewain	228.34	232.44	-4.10	-1.80%
Brecon	3643.45	3544.43	99.02	2.72%
Bronllys	455.79	445.19	10.60	2.33%
Builth Wells	1102.11	1090.75	11.36	1.03%
Cadfarch	465.91	456.08	9.83	2.11%
Caersws	731.27	715.00	16.27	2.22%
Carno	361.85	351.36	10.49	2.90%
Carreghofa	321.39	318.17	3.22	1.00%
Castle Caereinion	317.65	309.79	7.86	2.47%
Churchstoke	923.73	886.49	37.24	4.03%
Cilmery	241.79	238.23	3.56	1.47%
Clyro	429.9	431.50	-1.60	-0.37%
Cray	129.95	128.50	1.45	1.12%
Crickhowell	1161.59	1130.11	31.48	2.71%
Cwmdu and District	575.23	566.21	9.02	1.57%
Disserth & Trecoed	568.45	552.91	15.54	2.73%
Duhonw	159.78	152.80	6.98	4.37%
Dwyrhiw	290.44	284.20	6.24	2.15%
Erwood	251.62	246.13	5.49	2.18%
Felinfach	390.58	384.43	6.15	1.57%

Forden	863.96	824.33	39.63	4.59%
Gladestry	230.88	226.75	4.13	1.79%
Glantwymyn	661.39	649.15	12.24	1.85%
Glasbury	579.08	573.99	5.09	0.88%
Glascwm	271.23	270.41	0.82	0.30%
Glyn Tarrell	312.51	305.08	7.43	2.38%
Guilsfield	875.79	866.40	9.39	1.07%
Gwernyfed	499.08	484.76	14.32	2.87%
Hay-on-Wye	908.55	913.67	-5.12	-0.56%
Honddu Isaf	230.26	229.25	1.01	0.44%
Kerry	1037.81	1011.20	26.61	2.56%
Knighton	1342.02	1323.68	18.34	1.37%
Llanafanfawr	239.17	237.44	1.73	0.72%
Llanbadarn Fawr	357.5	348.76	8.74	2.44%
Llanbadarn Fynydd	143.4	142.99	0.41	0.29%
Llanbister	197.11	188.77	8.34	4.23%
Llanbrynmair	498.06	492.56	5.50	1.10%
Llanddew	128.64	123.41	5.23	4.07%
Llanddewi Ystradenny	143.5	146.70	-3.20	-2.23%
Llandinam	458.53	450.08	8.45	1.84%
Llandrindod Wells	2510.56	2469.68	40.88	1.63%
Llandrinio & Arddleen	815.21	772.56	42.65	5.23%
Llandysilio	560.77	556.11	4.66	0.83%
Llanelwedd	195.68	191.17	4.51	2.30%
Llanerfyl	220.26	216.54	3.72	1.69%
LLanfair Caereinion	808.04	803.23	4.81	0.60%
Llanfechain	283.98	275.91	8.07	2.84%
Llanfihangel	279.01	278.91	0.10	0.04%
Llanfihangel Rhydithon	124.8	124.92	-0.12	-0.10%
Llanfrynach	327.27	326.97	0.30	0.09%
Llanfyllin	730.47	722.90	7.57	1.04%
Llangammarch	287.53	273.92	13.61	4.73%
Llangattock	599.8	580.90	18.90	3.15%

Llangedwyn	205.29	201.76	3.53	1.72%
Llangorse	568.75	567.91	0.84	0.15%
Llangunllo	203.36	202.46	0.90	0.44%
Llangurig	389.05	391.82	-2.77	-0.71%
Llangynidr	615.98	600.59	15.39	2.50%
Llangyniew	306.23	303.48	2.75	0.90%
Llangynog	193.76	193.37	0.39	0.20%
Llanidloes	1222.47	1218.94	3.53	0.29%
Llanidloes Without	318.04	315.88	2.16	0.68%
Llanigon	294.09	285.80	8.29	2.82%
Llanrhaeadr Ym Mochnant	615.37	596.38	18.99	3.09%
Llansantffraid	747.56	738.09	9.47	1.27%
Llansilin	379.85	360.06	19.79	5.21%
Llanwddyn	129.55	128.01	1.54	1.19%
Llanwrthwl	108.83	107.02	1.81	1.66%
Llanwrtyd Wells	421.8	410.02	11.78	2.79%
Llanyre	594.74	584.49	10.25	1.72%
Llywel	265.27	261.32	3.95	1.49%
Machynlleth	902.28	890.08	12.20	1.35%
Maescar	473.15	464.41	8.74	1.85%
Manafon	190.43	184.08	6.35	3.33%
Meifod	714.49	711.81	2.68	0.38%
Merthyr Cynog	143.21	143.70	-0.49	-0.34%
Mochdre with Penstrowed	263.34	261.42	1.92	0.73%
Montgomery	746.34	725.29	21.05	2.82%
Nantmel	353.75	349.85	3.90	1.10%
New Radnor	237.15	235.14	2.01	0.85%
Newtown & Llanllwchaiarn	4474.53	4381.76	92.77	2.07%
Old Radnor	417.76	408.81	8.95	2.14%
Painscastle	294.38	294.11	0.27	0.09%
Pen Y Bont Fawr	260.41	260.21	0.20	0.08%
Penybont & Llandegley	212.37	211.25	1.12	0.53%
Presteigne & Norton	1350.7	1308.28	42.42	3.14%

Rhayader	917.97	919.66	-1.69	-0.18%
St Harmon	321.09	312.98	8.11	2.53%
Talgarth	764.95	749.38	15.57	2.04%
Talybont-on-Usk	399.36	392.52	6.84	1.71%
Tawe Uchaf	573.5	573.21	0.29	0.05%
Trallong	203.48	202.36	1.12	0.55%
Trefeglwys	513.95	492.16	21.79	4.24%
Treflys	256.07	231.24	24.83	9.70%
Tregynon	399.46	393.52	5.94	1.49%
Trewern	673.84	657.44	16.40	2.43%
Vale of Grwyney	504.22	501.18	3.04	0.60%
Welshpool	2789.08	2740.79	48.29	1.73%
Whitton	220.26	217.24	3.02	1.37%
Yscir	268.81	260.72	8.09	3.01%
Ystradfelte	256.97	252.42	4.55	1.77%
Ystradgynlais	2975.74	2938.36	37.38	1.26%

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