

CYNGOR SIR POWYS COUNTY COUNCIL.

**CABINET EXECUTIVE
Date 21st November 2023**

**REPORT AUTHOR: County Councillor David Thomas
Portfolio Holder for Finance**

SUBJECT: Council Tax Base for 2024-2025

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 2024-25 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 charge a Council Tax Premium on long term empty properties (unoccupied and unfurnished) of 100% and to charge a Council Tax premium on periodically occupied dwellings (second homes/holiday homes- that are furnished and not someone's main residence) of 75%. These rates for a Council Tax premium have been effective since 1 April 2023. The Council Tax Base calculation includes a projection of properties expected to be subject to the Council Tax premium during 2024-25,

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 2024-25 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 2024-25, which will be included in the annual demands sent to every Council Taxpayer in March 2024.

3. The Calculation

- 3.1 Appendix one sets out the calculation of the 2024-25 Council Tax Base.
- 3.2 The estimated collection rate on non-military dwellings is **98.5%**, this is same that was used within 2023-24 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 2024-25 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 2024-25 shall be **64,536.48** and for the parts of the area listed below for the year 2024-25 shall be for the:

Community of:

Community	2024-25 Tax Base
Abbeycwmhir	131.75
Aberedw	139.22
Aberhafesp	236.7
Abermule with Llandyssil	756.08

Banwy	330.21
Bausley with Criggion	396.14
Beguildy	389.07
Berriew	757.2
Betws Cedewain	234.78
Brecon	3638.11
Bronllys	456.1
Builth Wells	1096.32
Cadfarch	465.61
Caersws	722.72
Carno	356.4
Carreghofa	323.33
Castle Caereinion	318.58
Churchstoke	935.04
Cilmery	235.89
Clyro	441.95
Cray	127.8
Crickhowell	1164.37
Cwmdu and District	577.41
Disserth & Trecoed	574.28
Duhonw	158.14
Dwyrhiw	285.44
Erwood	250.85
Felinfach	394.63
Forden	886.62
Gladestry	232.86
Glantwymyn	660.84
Glasbury	585.01
Glascwm	278.96
Glyn Tarrell	312.22
Guilsfield	878.13
Gwernyfed	497.85
Hay-on-Wye	926.85
Honddu Isaf	226.38
Kerry	1051.22
Knighton	1346.15
Llanafanfawr	243.06
Llanbadarn Fawr	354.68
Llanbadarn Fynydd	149.04
Llanbister	197.26
Llanbrynmair	507.16
Llanddew	132.14
Llanddewi Ystradenny	154.49
Llandinam	457.71
Llandrindod Wells	2553.08
Llandrinio & Arddleen	843.74

Llandysilio	555.7
Llanelwedd	195.14
Llanerfyl	218.89
Llanfair Caereinion	803.9
Llanfechain	275.83
Llanfihangel	285.44
Llanfihangel Rhydithon	126.28
Llanfrynach	331.43
Llanfyllin	714.52
Llangammarch	287.25
Llangattock	592.89
Llangedwyn	205.16
Llangorse	572.07
Llangunllo	202.11
Llangurig	391.8
Llangynidr	613.82
Llangyniew	304.34
Llangynog	193.52
Llanidloes	1227.66
Llanidloes Without	320.82
Llanigon	300.08
Llanrhaeadr Ym Mochnant	610.28
Llansantffraid	761.65
Llansilin	375.4
Llanwddyn	129.22
Llanwrthwl	110.52
Llanwrtyd Wells	424.24
Llanyre	587.73
Llywel	266.93
Machynlleth	908.97
Maescar	472.96
Manafon	188.98
Meifod	728.67
Merthyr Cynog	144.78
Mochdre with Penstrowed	260.46
Montgomery	753.35
Nantmel	361.15
New Radnor	239.53
Newtown & Llanllwchaiarn	4502.85
Old Radnor	414.34
Painscastle	286.05
Pen Y Bont Fawr	261.36
Penybont & Llandegley	208.29
Presteigne & Norton	1352.72

Rhayader	921.91
St Harmon	316.99
Talgarth	763.87
Talybont-on-Usk	394.43
Tawe Uchaf	583.79
Trallong	207.58
Trefeglwys	515.76
Treflys	249.32
Tregynon	398.77
Trewern	671.86
Vale of Grwyney	499.54
Welshpool	2807.37
Whitton	219.21
Yscir	269.75
Ystradfelte	257.42
Ystradgynlais	3020.26

Total Tax Base **64,536.48**

4.3 The Tax Base of 64,536.48 is a growth of 279.97 (0.44%) on 2023-24 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 2024/25. 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 2024-25 of **64,536.48** 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 2024-25.

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Appendix One

Part A: Chargeable dwellings		A*	Valuation band									Total (= sum of band figures)
			A	B	C	D	E	F	G	H	I	
A1	All chargeable dwellings		5,752	8,976	12,793	10,457	12,195	9,448	4,067	569	196	64,453
A2	Dwellings subject to disability reduction (included in line A1)		16	47	101	86	150	121	48	12	29	610
A3	Adjusted chargeable dwellings (taking into account disability reductions)	16	5,783	9,030	12,778	10,521	12,166	9,375	4,031	586	167	64,453
B1	Dwellings with no discount or premium (including long term empty properties and second homes with no discount or premium)	8	2,089	4,163	7,190	6,615	8,252	7,049	3,170	442	127	39,105
B2a	Dwellings with a 25% discount (excluding long term empty properties and second homes)	8	3,438	4,563	5,265	3,548	3,547	2,072	722	99	29	23,291
B2b	Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	2	16	9	18	20	32	17	28	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		0	0	0	0	0	0	0	0	0	0
B3c	Dwellings with long term empty property or second homes premium		254	288	314	340	347	222	122	17	10	1,914
B4	Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	16	5,783	9,030	12,778	10,521	12,166	9,375	4,031	586	167	64,453
		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)		228.5	248.3	264.0	281.3	284.5	184.0	98.8	14.3	8.3	1,611.8
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)	14	5,151	8,130	11,721	9,906	11,554	9,025	3,941	562	168	
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)	7.78	3,434.00	6,322.94	10,418.89	9,906.25	14,121.25	13,036.11	6,567.92	1,123.00	390.83	65,328.97
C7	Total discounted dwellings excluding long term empty and second homes adjustment	14	4,923	7,881	11,457	9,625	11,269	8,841	3,842	547	159	
C8	Band D equivalents excluding long term empty and second homes adjustment	7.78	3,281.67	6,129.86	10,184.22	9,625.00	13,773.53	12,770.33	6,403.33	1,094.50	371.58	63,641.80

Part E: Calculation of council tax base

E1	Chargeable dwellings: band D equivalents (=C4 total)	65,328.97
E2	Collection rate (please enter to 2 decimal places)	98.50 %
E3	= E1 x E2 (rounded to 2 decimal places)	64,349.04
E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	187.44
E5	Council tax base for tax-setting purposes (=E3+E4)	64,536.48
E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	63,641.80
E6	100% council tax base for calculating revenue support grant (=E5b+E4)	63,829.24

APPENDIX TWO

Community	2024-25 Tax Base	2023-24 Tax Base	No: Properties change	% Change
Abbeycwmhir	131.75	128.94	2.81	2.13%
Aberedw	139.22	139.76	-0.54	-0.39%
Aberhafesp	236.7	227.64	9.06	3.83%
Abermule with Llandyssil	756.08	762.32	-6.24	-0.83%
Banwy	330.21	333.03	-2.82	-0.85%
Bausley with Criggion	396.14	393.81	2.33	0.59%
Beguildy	389.07	386.83	2.24	0.58%
Berriew	757.2	758.48	-1.28	-0.17%
Betws Cedewain	234.78	228.34	6.44	2.74%
Brecon	3638.11	3643.45	-5.34	-0.15%
Bronllys	456.1	455.79	0.31	0.07%
Builth Wells	1096.32	1102.11	-5.79	-0.53%
Cadfarch	465.61	465.91	-0.3	-0.06%
Caersws	722.72	731.27	-8.55	-1.18%
Carno	356.4	361.85	-5.45	-1.53%
Carreghofa	323.33	321.39	1.94	0.60%
Castle Caereinion	318.58	317.65	0.93	0.29%
Churchstoke	935.04	923.73	11.31	1.21%
Cilmery	235.89	241.79	-5.9	-2.50%
Clyro	441.95	429.9	12.05	2.73%
Cray	127.8	129.95	-2.15	-1.68%
Crickhowell	1164.37	1161.59	2.78	0.24%
Cwmdu and District	577.41	575.23	2.18	0.38%
Disserth & Trecoed	574.28	568.45	5.83	1.02%
Duhonw	158.14	159.78	-1.64	-1.04%
Dwyrhiw	285.44	290.44	-5	-1.75%
Erwood	250.85	251.62	-0.77	-0.31%

Felinfach	394.63	390.58	4.05	1.03%
Forden	886.62	863.96	22.66	2.56%
Gladestry	232.86	230.88	1.98	0.85%
Glantwymyn	660.84	661.39	-0.55	-0.08%
Glasbury	585.01	579.08	5.93	1.01%
Glascwm	278.96	271.23	7.73	2.77%
Glyn Tarrell	312.22	312.51	-0.29	-0.09%
Guilsfield	878.13	875.79	2.34	0.27%
Gwernyfed	497.85	499.08	-1.23	-0.25%
Hay-on-Wye	926.85	908.55	18.3	1.97%
Honddu Isaf	226.38	230.26	-3.88	-1.71%
Kerry	1051.22	1037.81	13.41	1.28%
Knighton	1346.15	1342.02	4.13	0.31%
Llanafanfawr	243.06	239.17	3.89	1.60%
Llanbadarn Fawr	354.68	357.5	-2.82	-0.80%
Llanbadarn Fynydd	149.04	143.4	5.64	3.78%
Llanbister	197.26	197.11	0.15	0.08%
Llanbrynmair	507.16	498.06	9.1	1.79%
Llanddew	132.14	128.64	3.5	2.65%
Llanddewi Ystradenny	154.49	143.5	10.99	7.11%
Llandinam	457.71	458.53	-0.82	-0.18%
Llandrindod Wells	2553.08	2510.56	42.52	1.67%
Llandrinio & Arddleen	843.74	815.21	28.53	3.38%
Llandysilio	555.7	560.77	-5.07	-0.91%
Llanelwedd	195.14	195.68	-0.54	-0.28%
Llanerfyl	218.89	220.26	-1.37	-0.63%
LLanfair Caereinion	803.9	808.04	-4.14	-0.51%
Llanfechain	275.83	283.98	-8.15	-2.95%
Llanfihangel	285.44	279.01	6.43	2.25%
Llanfihangel Rhydithon	126.28	124.8	1.48	1.17%
Llanfrynach	331.43	327.27	4.16	1.26%

Llanfyllin	714.52	730.47	-15.95	-2.23%
Llangammarch	287.25	287.53	-0.28	-0.10%
Llangattock	592.89	599.8	-6.91	-1.17%
Llangedwyn	205.16	205.29	-0.13	-0.06%
Llangorse	572.07	568.75	3.32	0.58%
Llangunllo	202.11	203.36	-1.25	-0.62%
Llangurig	391.8	389.05	2.75	0.70%
Llangynidr	613.82	615.98	-2.16	-0.35%
Llangyniew	304.34	306.23	-1.89	-0.62%
Llangynog	193.52	193.76	-0.24	-0.12%
Llanidloes	1227.66	1222.47	5.19	0.42%
Llanidloes Without	320.82	318.04	2.78	0.87%
Llanigon	300.08	294.09	5.99	2.00%
Llanrhaeadr Ym Mochnant	610.28	615.37	-5.09	-0.83%
Llansantffraid	761.65	747.56	14.09	1.85%
Llansilin	375.4	379.85	-4.45	-1.19%
Llanwddyn	129.22	129.55	-0.33	-0.26%
Llanwrthwl	110.52	108.83	1.69	1.53%
Llanwrtyd Wells	424.24	421.8	2.44	0.58%
Llanyre	587.73	594.74	-7.01	-1.19%
Llywel	266.93	265.27	1.66	0.62%
Machynlleth	908.97	902.28	6.69	0.74%
Maescar	472.96	473.15	-0.19	-0.04%
Manafon	188.98	190.43	-1.45	-0.77%
Meifod	728.67	714.49	14.18	1.95%
Merthyr Cynog	144.78	143.21	1.57	1.08%
Mochdre with Penstrowed	260.46	263.34	-2.88	-1.11%
Montgomery	753.35	746.34	7.01	0.93%
Nantmel	361.15	353.75	7.4	2.05%
New Radnor	239.53	237.15	2.38	0.99%
Newtown & Llanllwchaiarn	4502.85	4474.53	28.32	0.63%

Old Radnor	414.34	417.76	-3.42	-0.83%
Painscastle	286.05	294.38	-8.33	-2.91%
Pen Y Bont Fawr	261.36	260.41	0.95	0.36%
Penybont & Llandegley	208.29	212.37	-4.08	-1.96%
Presteigne & Norton	1352.72	1350.7	2.02	0.15%
Rhayader	921.91	917.97	3.94	0.43%
St Harmon	316.99	321.09	-4.1	-1.29%
Talgarth	763.87	764.95	-1.08	-0.14%
Talybont-on-Usk	394.43	399.36	-4.93	-1.25%
Tawe Uchaf	583.79	573.5	10.29	1.76%
Trallong	207.58	203.48	4.1	1.98%
Trefeglwys	515.76	513.95	1.81	0.35%
Treflys	249.32	256.07	-6.75	-2.71%
Tregynon	398.77	399.46	-0.69	-0.17%
Trewern	671.86	673.84	-1.98	-0.29%
Vale of Grwyney	499.54	504.22	-4.68	-0.94%
Welshpool	2807.37	2789.08	18.29	0.65%
Whitton	219.21	220.26	-1.05	-0.48%
Yscir	269.75	268.81	0.94	0.35%
Ystradfelte	257.42	256.97	0.45	0.17%
Ystradgynlais	3020.26	2975.74	44.52	1.47%

64,536.48 64,256.51 279.97