

CYNGOR SIR POWYS COUNTY COUNCIL.

**CABINET EXECUTIVE
Date 19 November 2024**

REPORT AUTHOR: County Councillor David Thomas
Portfolio Holder for Finance

SUBJECT: Council Tax Base for 2025-2026

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 2025-26 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 2025-26.

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 2025-26 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 2025-26, which will be included in the annual demands sent to every Council Taxpayer in March 2025.

3. The Calculation

3.1 Appendix one sets out the calculation of the 2025-26 Council Tax Base.

3.2 The estimated collection rate on non-military dwellings is **98.5%**, the same figure that was used within 2024-25 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 2025-26 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 2025-26 shall be **64,771.66** and for the parts of the area listed below for the year 2025-26 shall be for the:

Community of:

Community	2025-26 Tax Base
Abbeycwmhir	135.22
Aberedw	137.86
Aberhafesp	240.41
Abermule with Llandyssil	755.66

Banwy	328.11
Bausley with Criggion	403.58
Beguildy	387.59
Berriew	762.84
Betws Cedewain	234.36
Brecon	3645.09
Bronllys	465.48
Builth Wells	1103.80
Cadfarch	460.52
Caersws	734.93
Carno	363.63
Carreghofa	324.47
Castle Caereinion	319.52
Churchstoke	932.25
Cilmery	237.18
Clyro	445.74
Cray	128.97
Crickhowell	1151.54
Cwmdu and District	572.47
Disserth & Trecoed	568.75
Duhonw	158.39
Dwyrhiw	292.41
Erwood	257.12
Felinfach	403.77
Forden	861.56
Gladestry	231.64
Glantwymyn	662.10
Glasbury	580.99
Glascwm	277.24
Glyn Tarrell	312.84
Guilsfield	902.12
Gwernyfed	511.49
Hay-on-Wye	930.14
Honddu Isaf	230.41
Kerry	1078.42
Knighton	1339.06
Llanafanfawr	239.71
Llanbadarn Fawr	357.44
Llanbadarn Fynydd	150.71
Llanbister	200.47
Llanbrynmair	511.40
Llanddew	130.07
Llanddewi Ystradenny	156.79
Llandinam	464.36
Llandrindod Wells	2562.31
Llandrinio & Arddleen	849.73
Llandysilio	559.75
Llanelwedd	194.50
Llanerfyl	213.42
LLanfair Caereinion	806.44

Llanfechain	282.20
Llanfihangel	288.47
Llanfihangel Rhydithon	128.97
Llanfrynach	333.69
Llanfyllin	722.68
Llangammarch	279.98
Llangattock	595.64
Llangedwyn	208.15
Llangorse	572.17
Llangunllo	198.85
Llangurig	396.79
Llangynidr	617.59
Llangyniew	304.55
Llangynog	197.44
Llanidloes	1235.20
Llanidloes Without	321.54
Llanigon	300.10
Llanrhaeadr Ym Mochnant	612.65
Llansantffraid	772.64
Llansilin	371.50
Llanwddyn	129.26
Llanwrthwl	115.51
Llanwrtyd Wells	429.76
Llanyre	586.34
Llywel	268.93
Machynlleth	897.77
Maescar	476.57
Manafon	188.73
Meifod	719.16
Merthyr Cynog	140.28
Mochdre with Penstrowed	263.69
Montgomery	771.43
Nantmel	361.29
New Radnor	243.46
Newtown & Llanllwchaiarn	4498.66
Old Radnor	408.23
Paincastle	293.82
Pen Y Bont Fawr	267.42
Penybont & Llandegley	209.98
Presteigne & Norton	1358.09
Rhayader	924.16
St Harmon	320.43
Talgarth	766.17
Talybont-on-Usk	400.75
Tawe Uchaf	576.22
Trallong	204.11
Trefeglwys	517.46
Treflys	250.95
Tregynon	397.10
Trewern	681.22

Vale of Grwyney	501.13
Welshpool	2795.27
Whitton	217.37
Yscir	268.93
Ystradfelte	258.94
Ystradgynlais	3055.50

Total Tax Base **64,771.66**

4.3 The Tax Base of 64,771.66 is a growth of 235.18 (0.36%) on 2024-25 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 2025/26. 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 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 2025-26 of 64,771.66
- 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 2025-26.

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Appendix One

	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		5,760	8,983	12,895	10,484	12,250	9,500	4,092	571	196	64,731		
A2 Dwellings subject to disability reduction (included in line A1)		18	54	107	78	157	122	52	10	26	624		
A3 Adjusted chargeable dwellings (taking into account disability reductions)	18	5,796	9,036	12,866	10,563	12,215	9,430	4,060	587	170	64,731		

B1 Dwellings with no discount or premium (including long term empty properties and second homes with no discount or premium)	8	2,101	4,105	7,141	6,591	8,223	7,052	3,157	446	128	38,952
B2a Dwellings with a 25% discount (excluding long term empty properties and second homes)	10	3,447	4,625	5,398	3,622	3,606	2,113	760	94	28	23,703
B2b Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	3	15	8	17	23	33	15	25	1	140
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		245	291	319	333	363	232	118	22	13	1,936
B4 Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	18	5,796	9,036	12,866	10,563	12,215	9,430	4,060	587	170	64,731
	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)		216.8	250.3	271.8	272.3	297.5	192.5	96.0	18.3	10.5	1,625.8

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))	16	5,150	8,123	11,784	9,921	11,600	9,078	3,949	569	173	
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)	8.61	3,433.00	6,317.50	10,474.89	9,921.25	14,177.17	13,112.31	6,560.83	1,138.50	403.67	65,567.72
C7 Total discounted dwellings excluding long term empty and second homes adjustment	16	4,933	7,872	11,513	9,649	11,302	8,885	3,853	551	163	
C8 Band D equivalents excluding long term empty and second homes adjustment	8.61	3,288.50	6,122.86	10,233.33	9,649.00	13,813.56	12,834.25	6,420.83	1,102.00	379.17	63,852.11

Part E: Calculation of council tax base

E1	Chargeable dwellings: band D equivalents (=C4 total)	65,567.72
E2	Collection rate (please enter to 2 decimal places)	98.50 %
E3	= E1 x E2 (rounded to 2 decimal places)	64,584.21
E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	187.45
E5	Council tax base for tax-setting purposes (=E3+E4)	64,771.66
E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	63,852.11
E6	100% council tax base for calculating revenue support grant (=E5b+E4)	64,039.56

APPENDIX TWO

Community	2025-26 Tax Base	2024-25 Tax Base	Band D property change	% Change
Abbeycwmhir	135.22	131.75	3.47	2.57%
Aberedw	137.86	139.22	-1.36	-0.99%
Aberhafesp	240.41	236.70	3.71	1.54%
Abermule with Llandyssil	755.66	756.08	-0.42	-0.06%
Banwy	328.11	330.21	-2.10	-0.64%
Bausley with Criggion	403.58	396.14	7.44	1.84%
Beguildy	387.59	389.07	-1.48	-0.38%
Berriew	762.84	757.20	5.64	0.74%
Betws Cedewain	234.36	234.78	-0.42	-0.18%
Brecon	3645.09	3,638.11	6.98	0.19%
Bronllys	465.48	456.10	9.38	2.02%
Builth Wells	1103.8	1,096.32	7.48	0.68%
Cadfarch	460.52	465.61	-5.09	-1.11%
Caersws	734.93	722.72	12.21	1.66%
Carno	363.63	356.40	7.23	1.99%
Carreghofa	324.47	323.33	1.14	0.35%
Castle Caereinion	319.52	318.58	0.94	0.29%
Churchstoke	932.25	935.04	-2.79	-0.30%
Cilmerly	237.18	235.89	1.29	0.54%
Clyro	445.74	441.95	3.79	0.85%
Cray	128.97	127.80	1.17	0.91%
Crickhowell	1151.54	1,164.37	-12.83	-1.11%
Cwmdu and District	572.47	577.41	-4.94	-0.86%
Disserth & Trecoed	568.75	574.28	-5.53	-0.97%
Duhonw	158.39	158.14	0.25	0.16%
Dwyrhiw	292.41	285.44	6.97	2.38%
Erwood	257.12	250.85	6.27	2.44%

Felinfach	403.77	394.63	9.14	2.26%
Forden	861.56	886.62	-25.06	-2.91%
Gladestry	231.64	232.86	-1.22	-0.53%
Glantwymyn	662.1	660.84	1.26	0.19%
Glasbury	580.99	585.01	-4.02	-0.69%
Glaswom	277.24	278.96	-1.72	-0.62%
Glyn Tarrell	312.84	312.22	0.62	0.20%
Guilisfield	902.12	878.13	23.99	2.66%
Gwernmyfed	511.49	497.85	13.64	2.67%
Hay-on-Wye	930.14	926.85	3.29	0.35%
Honddu Isaf	230.41	226.38	4.03	1.75%
Kerry	1078.42	1,051.22	27.20	2.52%
Knighton	1339.06	1,346.15	-7.09	-0.53%
Llanafanfawr	239.71	243.06	-3.35	-1.40%
Llanbadarn Fawr	357.44	354.68	2.76	0.77%
Llanbadarn Fynydd	150.71	149.04	1.67	1.11%
Llanbister	200.47	197.26	3.21	1.60%
Llanbrynmair	511.4	507.16	4.24	0.83%
Llanddew	130.07	132.14	-2.07	-1.59%
Llanddewi Ystradenny	156.79	154.49	2.30	1.47%
Llandinam	464.36	457.71	6.65	1.43%
Llandrindod Wells	2562.31	2,553.08	9.23	0.36%
Llandrinio & Arddleen	849.73	843.74	5.99	0.70%
Llandysilio	559.75	555.70	4.05	0.72%
Llanelwedd	194.5	195.14	-0.64	-0.33%
Llanerfyl	213.42	218.89	-5.47	-2.56%
LLanfair Caereinion	806.44	803.90	2.54	0.31%
Llanfechain	282.2	275.83	6.37	2.26%
Llanfihangel	288.47	285.44	3.03	1.05%
Llanfihangel Rhydithon	128.97	126.28	2.69	2.09%
Llanfynach	333.69	331.43	2.26	0.68%
Llanfyllin	722.68	714.52	8.16	1.13%
Llangammarch	279.98	287.25	-7.27	-2.60%
Llangattock	595.64	592.89	2.75	0.46%

Llangedwyn	208.15	205.16	2.99	1.44%
Llangorse	572.17	572.07	0.10	0.02%
Llangunilo	198.85	202.11	-3.26	-1.64%
Llangurig	396.79	391.80	4.99	1.26%
Llangynidr	617.59	613.82	3.77	0.61%
Llangyniew	304.55	304.34	0.21	0.07%
Llangynog	197.44	193.52	3.92	1.99%
Llanidloes	1235.2	1,227.66	7.54	0.61%
Llanidloes Without	321.54	320.82	0.72	0.22%
Llanigon	300.1	300.08	0.02	0.01%
Llanrhaeadr Ym Mochnant	612.65	610.28	2.37	0.39%
Llansantffraid	772.64	761.65	10.99	1.42%
Llansilin	371.5	375.40	-3.90	-1.05%
Llanwddyn	129.26	129.22	0.04	0.03%
Llanwrthwl	115.51	110.52	4.99	4.32%
Llanwrtyd Wells	429.76	424.24	5.52	1.28%
Llanyre	586.34	587.73	-1.39	-0.24%
Llywel	268.93	266.93	2.00	0.74%
Machynlleth	897.77	908.97	-11.20	-1.25%
Maescar	476.57	472.96	3.61	0.76%
Manafon	188.73	188.98	-0.25	-0.13%
Meifod	719.16	728.67	-9.51	-1.32%
Merthyr Cynog	140.28	144.78	-4.50	-3.21%
Mochdre with Penstrowed	263.69	260.46	3.23	1.22%
Montgomery	771.43	753.35	18.08	2.34%
Nantmel	361.29	361.15	0.14	0.04%
New Radnor	243.46	239.53	3.93	1.61%
Newtown & Llanllwchaearn	4498.66	4,502.85	-4.19	-0.09%
Old Radnor	408.23	414.34	-6.11	-1.50%
Paincastle	293.82	286.05	7.77	2.64%
Pen Y Bont Fawr	267.42	261.36	6.06	2.27%
Penybont & Llandegley	209.98	208.29	1.69	0.80%
Presteigne & Norton	1358.09	1,352.72	5.37	0.40%
Rhayader	924.16	921.91	2.25	0.24%

St Harmon	320.43	316.99	3.44	1.07%
Talgarth	766.17	763.87	2.30	0.30%
Talybont-on-Usk	400.75	394.43	6.32	1.58%
Tawe Uchaf	576.22	583.79	-7.57	-1.31%
Trallong	204.11	207.58	-3.47	-1.70%
Trefeglwys	517.46	515.76	1.70	0.33%
Treflys	250.95	249.32	1.63	0.65%
Tregynon	397.1	398.77	-1.67	-0.42%
Trewern	681.22	671.86	9.36	1.37%
Vale of Gwynyney	501.13	499.54	1.59	0.32%
Welshpool	2795.27	2,807.37	-12.10	-0.43%
Whitton	217.37	219.21	-1.84	-0.85%
Yscir	268.93	269.75	-0.82	-0.30%
Ystradfelte	258.94	257.42	1.52	0.59%
Ystradgynlais	3055.5	3,020.26	35.24	1.15%

Total Tax Base

64,771.66

64,536.48

235.18