

Statistical First Release



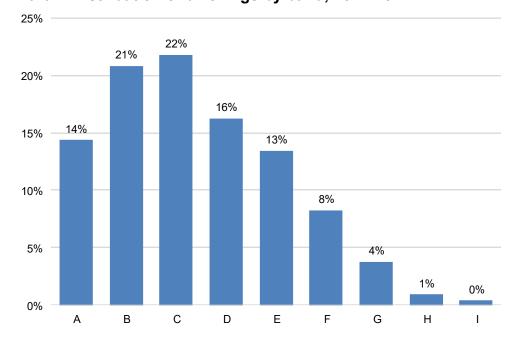


Council Tax Dwellings in Wales, 2022-23

19 January 2022 SFR 11/2022

- The total number of dwellings liable for council tax in Wales for 2022-23 is expected to rise by 6,960 or 0.5% over the previous year to 1,403,819.
 For calculating Revenue Support Grant, this total is equivalent to 1,265,370 band D dwellings. Monmouthshire shows the highest increase of band D equivalent dwellings at 1.4%.
- Rhondda Cynon Taf has the highest number of band A dwellings (44,826). Blaenau Gwent has the highest proportion of dwellings in band A (58%), Monmouthshire has the lowest (1%).
- Over a third of dwellings in Wales receive a 25% discount, generally due to being occupied by only one person liable for council tax.
- There are 59,186 dwellings in Wales that are exempt from council tax.
 This represents 4.0% of all dwellings. The largest exempt category is dwellings occupied only by students at 16,734, followed by empty and unfurnished dwellings at 14,866, with 7,543 dwellings being exempt due to the death of the former occupant.
- 11 local authorities are charging a long-term empty home premium and 9
 are charging a second home premium. Most authorities no longer give any
 discounts to long-term empty or second homes.

Chart 1: Distribution of dwellings by band, 2022-23



More detailed data can be found on the StatsWales website.

About this release

Council tax is a system of local taxation collected by local authorities. It is a tax on domestic property. Some people are exempt from paying council tax, some get a discount and some pay a premium.

This release provides details of the number of dwellings liable for council tax in Welsh local authorities for the financial year.

The Valuation Office
Agency (VOA) produces
a list of all
domestic/residential
dwellings in each band in
each county. County
councils use this list to
estimate their taxbase,
i.e. the total number of
dwellings liable for
council tax.

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Contact: Anthony Newby ~ 0300 082 5355 ~ stats.finance@gov.wales

Enquiries from the press: 0300 089 8099 Public enquiries: 0300 082 5050 Twitter: @StatisticsWales

Table 1 shows that Rhondda Cynon Taf has the highest number of band A dwellings at 44,826 (i.e. the band with the lowest value properties). This accounts for 22% of all band A dwellings. Monmouthshire has the lowest number of band A dwellings at 485.

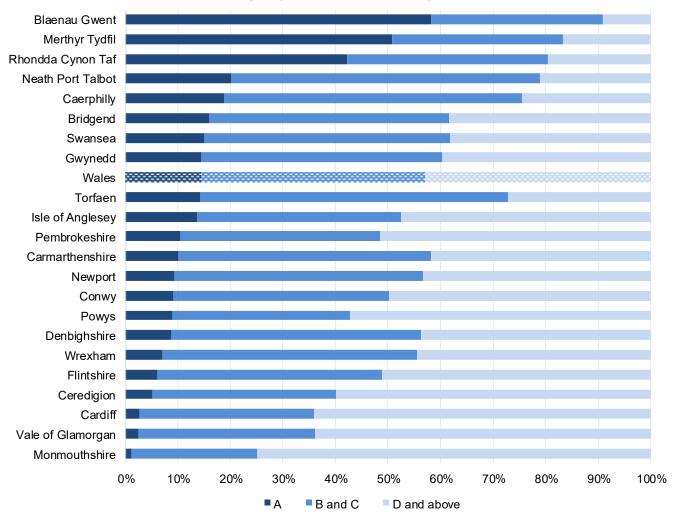
Table 1: Number of council tax chargeable dwellings by band, 2022-23 (a)

| | Band/Band values | | | | | | | | | | | |
|-------------------|------------------|----------|----------|----------|-----------|-----------|-----------|-----------|----------|------------|--|--|
| | Α | В | С | D | Е | F | G | Н | 1 | Total | | |
| | Under | £44,001- | £65,001- | £91,001- | £123,001- | £162,001- | £223,001- | £324,001- | Over | chargeable | | |
| Billing authority | £44,000 | £65,000 | £91,000 | £123,000 | £162,000 | £223,000 | £324,000 | £424,000 | £424,000 | dwellings | | |
| Isle of Anglesey | 4,680 | 6,632 | 6,616 | 7,025 | 5,361 | 2,621 | 1,051 | 156 | 53 | 34,195 | | |
| Gwynedd | 8,153 | 14,464 | 11,549 | 9,715 | 7,669 | 3,721 | 1,158 | 186 | 70 | 56,684 | | |
| Conwy | 5,059 | 7,950 | 14,939 | 11,480 | 8,933 | 4,917 | 1,873 | 423 | 159 | 55,733 | | |
| Denbighshire | 3,854 | 6,955 | 14,278 | 7,700 | 5,474 | 3,779 | 1,999 | 310 | 165 | 44,514 | | |
| Flintshire | 4,175 | 9,136 | 20,171 | 12,930 | 10,769 | 7,489 | 3,159 | 580 | 217 | 68,626 | | |
| Wrexham | 4,121 | 12,205 | 16,479 | 9,859 | 7,925 | 4,988 | 2,498 | 704 | 288 | 59,067 | | |
| Powys | 5,605 | 8,893 | 12,669 | 10,240 | 12,077 | 9,337 | 4,027 | 567 | 200 | 63,615 | | |
| Ceredigion | 1,689 | 4,586 | 7,192 | 7,042 | 8,506 | 3,519 | 904 | 97 | 22 | 33,557 | | |
| Pembrokeshire | 6,273 | 9,175 | 13,877 | 10,981 | 12,037 | 5,810 | 2,040 | 321 | 88 | 60,602 | | |
| Carmarthenshire | 8,713 | 23,524 | 17,976 | 14,214 | 13,015 | 6,436 | 2,149 | 298 | 73 | 86,398 | | |
| Swansea | 16,232 | 26,902 | 23,389 | 15,846 | 12,115 | 7,827 | 3,792 | 1,148 | 518 | 107,769 | | |
| Neath Port Talbot | 12,968 | 26,514 | 11,350 | 7,106 | 4,437 | 1,356 | 515 | 106 | 23 | 64,375 | | |
| Bridgend | 10,188 | 14,970 | 14,412 | 10,728 | 7,777 | 4,313 | 1,459 | 284 | 101 | 64,232 | | |
| Vale of Glamorgan | 1,390 | 6,280 | 13,813 | 11,389 | 10,342 | 7,383 | 5,739 | 2,212 | 1,025 | 59,573 | | |
| Cardiff | 3,756 | 18,622 | 31,043 | 34,336 | 26,999 | 20,075 | 9,911 | 2,695 | 1,424 | 148,861 | | |
| Rhondda Cynon Taf | 44,826 | 24,402 | 16,335 | 9,184 | 6,746 | 3,357 | 1,165 | 186 | 68 | 106,269 | | |
| Merthyr Tydfil | 13,583 | 6,485 | 2,277 | 2,192 | 1,524 | 569 | 152 | 2 | 6 | 26,790 | | |
| Caerphilly | 14,738 | 26,121 | 18,339 | 9,293 | 6,552 | 2,308 | 807 | 89 | 70 | 78,317 | | |
| Blaenau Gwent | 18,726 | 7,941 | 2,617 | 1,675 | 846 | 331 | 59 | 2 | 18 | 32,215 | | |
| Torfaen | 5,961 | 12,857 | 11,798 | 4,175 | 4,154 | 2,323 | 664 | 64 | 25 | 42,021 | | |
| Monmouthshire | 485 | 3,223 | 6,924 | 9,045 | 7,201 | 7,692 | 5,352 | 1,733 | 657 | 42,312 | | |
| Newport | 6,343 | 14,589 | 17,596 | 12,335 | 8,129 | 5,759 | 2,607 | 550 | 186 | 68,094 | | |
| Wales | 201,518 | 292,426 | 305,639 | 228,490 | 188,588 | 115,910 | 53,080 | 12,713 | 5,456 | 1,403,819 | | |

⁽a) Before disabled reductions and discounts, excludes exempt dwellings.

Chart 2 shows that over a half of dwellings in Blaenau Gwent and Merthyr Tydfil are in band A. Nearly three quarters of dwellings in Monmouthshire are in band D or above.

Chart 2: Distribution of dwellings by band and authority, 2022-23



The council tax for each valuation band is a fixed ratio to that for band D. For example, a band A dwelling will pay 6/9 the band D amount and a band I dwelling will pay 21/9 (or 2.3 times) the band D amount. By using these ratios, we can determine the concept of band D equivalent dwellings. This is used to calculate the council tax base (see glossary).

Table 2 shows that Monmouthshire has the highest percentage increase of band D equivalent dwellings at 1.4%.

Table 2: Number of band D equivalent dwellings (a)

| | | | | Percentage | Assumed |
|-------------------|-----------|-----------|------------|------------|------------|
| | | | | Difference | collection |
| Billing authority | 2021-22 | 2022-23 | Difference | (%) | rate (%) |
| Isle of Anglesey | 30,880 | 31,080 | 200 | 0.6 | 98.5 |
| Gwynedd | 49,760 | 49,435 | -325 | -0.7 | 99.0 |
| Conwy | 51,525 | 51,599 | 74 | 0.1 | 98.0 |
| Denbighshire | 40,696 | 40,789 | 93 | 0.2 | 98.6 |
| Flintshire | 65,484 | 65,815 | 331 | 0.5 | 98.5 |
| Wrexham | 54,544 | 54,698 | 154 | 0.3 | 97.9 |
| Powys | 62,793 | 63,116 | 323 | 0.5 | 98.5 |
| Ceredigion | 32,164 | 32,326 | 163 | 0.5 | 97.5 |
| Pembrokeshire | 56,614 | 57,013 | 399 | 0.7 | 98.0 |
| Carmarthenshire | 76,334 | 76,614 | 280 | 0.4 | 97.5 |
| Swansea | 93,903 | 94,061 | 158 | 0.2 | 96.5 |
| Neath Port Talbot | 49,653 | 49,635 | -19 | -0.0 | 97.5 |
| Bridgend | 55,724 | 55,969 | 245 | 0.4 | 97.5 |
| Vale of Glamorgan | 63,239 | 63,821 | 582 | 0.9 | 97.1 |
| Cardiff | 149,550 | 150,955 | 1,405 | 0.9 | 98.5 |
| Rhondda Cynon Taf | 79,420 | 79,933 | 512 | 0.6 | 97.3 |
| Merthyr Tydfil | 19,209 | 19,370 | 160 | 0.8 | 96.0 |
| Caerphilly | 62,352 | 62,628 | 276 | 0.4 | 97.5 |
| Blaenau Gwent | 21,889 | 21,976 | 87 | 0.4 | 95.0 |
| Torfaen | 34,716 | 34,845 | 129 | 0.4 | 98.0 |
| Monmouthshire | 47,184 | 47,851 | 668 | 1.4 | 99.0 |
| Newport | 61,468 | 61,841 | 373 | 0.6 | 98.4 |
| Wales | 1,259,101 | 1,265,370 | 6,269 | 0.5 | 97.8 |

⁽a) 100% taxbase, in terms of band D equivalent dwellings for calculating Revenue Support Grant (RSG).

Table 3 provides figures for the total number of dwellings in Wales, those that are liable for council tax i.e. chargeable dwellings, those that are exempt from council tax, those that receive discount on their council tax and those that are required to pay a premium on their council tax.

In 2022-23, 523,237 or 37% of all chargeable dwellings will receive a discount. The number of dwellings incurring a 100% premium has increased to 11,492.

Table 3: Council tax discounts, premiums and exemptions

| | 1996-97 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Total number of dwellings | 1,245,713 | 1,432,872 | 1,440,575 | 1,449,232 | 1,454,608 | 1,463,005 |
| Of which: | | | | | | |
| Exempt dwellings | 46,120 | 57,700 | 60,004 | 60,650 | 57,748 | 59,186 |
| Chargeable dwellings | 1,199,593 | 1,375,172 | 1,380,571 | 1,388,582 | 1,396,860 | 1,403,819 |
| Of which (a): | | | | | | |
| Dwellings with a 25% discount | 373,169 | 494,246 | 497,886 | 504,070 | 511,517 | 519,786 |
| Dwellings with a 50% discount | 25,645 | 19,797 | 15,818 | 3,090 | 3,583 | 3,451 |
| Dwellings with a variable discount | | 0 | 0 | 0 | 0 | 0 |
| Dwellings with a 25% premium | | 4,350 | 4,493 | 4,323 | 3,529 | 3,400 |
| Dwellings with a 35% premium | | 0 | 1,956 | 2,044 | 2,067 | 0 |
| Dwellings with a 50% premium | | 8,698 | 10,977 | 12,829 | 13,953 | 7,126 |
| Dwellings with a 100% premium | | 0 | 474 | 1,454 | 3,639 | 11,492 |
| Band D equivalent dwellings (b) | 1,008,031 | 1,238,174 | 1,247,172 | 1,261,643 | 1,270,778 | 1,280,985 |
| Collection rate (percentage) | 96.28 | 98.10 | 98.09 | 98.08 | 97.82 | 97.84 |
| Net band D dwellings | 970,487 | 1,214,667 | 1,223,318 | 1,237,412 | 1,243,028 | 1,253,341 |
| Class O exempt dwellings (c) | 1,884 | 833 | 824 | 808 | 795 | 784 |
| Tax setting taxbase (d) | 972,371 | 1,215,500 | 1,224,142 | 1,238,220 | 1,243,823 | 1,254,125 |
| Memorandum: | | | | | | |
| Dwellings subject to a disability reduction (e) | 9,136 | 11,989 | 12,557 | 12,962 | 12,673 | 12,609 |

[.] Data not applicable.

⁽a) 25% discounts are mainly due to single person occupancy.

⁽b) Adjusted chargeable dwellings converted to band D equivalent dwellings. This includes premiums from 2017-18 onwards.

⁽c) A dwelling owned by the Secretary of State for Defence which is held for armed forces accommodation, other than visiting forces accommodation.

⁽d) Number of band D equivalent dwellings used to set the level of council tax.

⁽e) Dwellings eligible for a reduction of one band.

Discounts are given for several reasons such as sole occupancy and sharing a house with a student. Regional variations depend on a number of factors e.g. labour market, tenure type, students, rurality and prevalence of second homes.

Table 4 shows that Bridgend has the highest proportion of dwellings with no discount whilst Swansea has the highest proportion of single discounts.

Table 4: Discounts, premiums and exemptions by authority, 2022-23

| | Dwellings with: | | | | | | | | | | | | | | |
|-------------------|-----------------|------------|--------------|---------------|--------------|------------|---------|------------|---------|------------|---------|------------|---------------|------------|-----------|
| | N | lo | 25% c | 25% or single | | r double | 2 | 5% | 5 | 0% | 10 | 0% | Full | | Total |
| | disc | ount | discount (a) | | discount (a) | | premium | | premium | | premium | | exemption (b) | | dwellings |
| Billing authority | number | % of total | number | % of total | number | % of total | number | % of total | number | % of total | number | % of total | number | % of total | (c) |
| Isle of Anglesey | 19,911 | 56.3 | 11,709 | 33.1 | 102 | 0.3 | 0 | | 2,149 | 6.1 | 324 | 0.9 | 1,171 | 3.3 | 35,366 |
| Gwynedd | 32,309 | 54.1 | 19,445 | 32.5 | 165 | 0.3 | 0 | | 0 | | 4,765 | 8.0 | 3,080 | 5.2 | 59,764 |
| Conwy | 33,240 | 57.6 | 20,897 | 36.2 | 148 | 0.3 | 1,050 | 1.8 | 398 | 0.7 | 0 | | 1,998 | 3.5 | 57,731 |
| Denbighshire | 26,379 | 57.4 | 17,093 | 37.2 | 142 | 0.3 | 0 | | 900 | 2.0 | 0 | | 1,449 | 3.2 | 45,963 |
| Flintshire | 43,937 | 62.2 | 23,841 | 33.7 | 83 | 0.1 | 0 | | 765 | 1.1 | 0 | | 2,059 | 2.9 | 70,685 |
| Wrexham | 36,834 | 60.2 | 21,905 | 35.8 | 68 | 0.1 | 0 | | 260 | 0.4 | 0 | | 2,091 | 3.4 | 61,158 |
| Powys | 38,992 | 59.4 | 22,743 | 34.6 | 141 | 0.2 | 0 | | 1,739 | 2.6 | 0 | | 2,043 | 3.1 | 65,658 |
| Ceredigion | 19,356 | 54.3 | 11,856 | 33.3 | 124 | 0.3 | 2,221 | 6.2 | 0 | | 0 | | 2,099 | 5.9 | 35,656 |
| Pembrokeshire | 35,196 | 56.5 | 20,924 | 33.6 | 224 | 0.4 | 129 | 0.2 | 89 | 0.1 | 4,040 | 6.5 | 1,729 | 2.8 | 62,331 |
| Carmarthenshire | 55,309 | 61.9 | 30,776 | 34.5 | 313 | 0.4 | 0 | | 0 | | 0 | | 2,883 | 3.2 | 89,281 |
| Swansea | 60,880 | 53.1 | 44,156 | 38.5 | 370 | 0.3 | 0 | | 0 | | 2,363 | 2.1 | 6,917 | 6.0 | 114,686 |
| Neath Port Talbot | 38,506 | 57.5 | 25,721 | 38.4 | 148 | 0.2 | 0 | | 0 | | 0 | | 2,566 | 3.8 | 66,941 |
| Bridgend | 42,163 | 64.3 | 22,016 | 33.6 | 53 | 0.1 | 0 | | 0 | | 0 | | 1,326 | 2.0 | 65,558 |
| Vale of Glamorgan | 38,691 | 63.4 | 20,762 | 34.0 | 120 | 0.2 | 0 | | 0 | | 0 | | 1,500 | 2.5 | 61,073 |
| Cardiff | 90,173 | 55.3 | 57,404 | 35.2 | 458 | 0.3 | 0 | | 826 | 0.5 | 0 | | 14,345 | 8.8 | 163,206 |
| Rhondda Cynon Taf | 64,768 | 58.6 | 41,265 | 37.3 | 236 | 0.2 | 0 | | 0 | | 0 | | 4,300 | 3.9 | 110,569 |
| Merthyr Tydfil | 16,768 | 60.6 | 9,955 | 36.0 | 67 | 0.2 | 0 | | 0 | | 0 | | 873 | 3.2 | 27,663 |
| Caerphilly | 49,187 | 61.1 | 28,972 | 36.0 | 158 | 0.2 | 0 | | 0 | | 0 | | 2,199 | 2.7 | 80,516 |
| Blaenau Gwent | 19,580 | 59.4 | 12,526 | 38.0 | 109 | 0.3 | 0 | | 0 | | 0 | | 736 | 2.2 | 32,951 |
| Torfaen | 25,722 | 59.9 | 16,219 | 37.8 | 80 | 0.2 | 0 | | 0 | | 0 | | 898 | 2.1 | 42,919 |
| Monmouthshire | 27,883 | 64.3 | 14,371 | 33.1 | 58 | 0.1 | 0 | | 0 | | 0 | | 1,069 | 2.5 | 43,381 |
| Newport | 42,780 | 61.2 | 25,230 | 36.1 | 84 | 0.1 | 0 | | 0 | | 0 | | 1,855 | 2.7 | 69,949 |
| Wales | 858,564 | 58.7 | 519,786 | 35.5 | 3,451 | 0.2 | 3,400 | 0.2 | 7,126 | 0.5 | 11,492 | 0.8 | 59,186 | 4.0 | 1,463,005 |

⁽a) A single discount is a reduction of 25% to the council tax bill before benefits. A double discount is a reduction of 50%.

⁽b) Authorities with higher than average percentages are mainly due to student exemptions.

⁽c) The sum of all chargeable and exempt dwellings.

Chart 3 shows that over a third of dwellings receive a single discount, generally for single occupancy.

Chart 3: Proportion of dwellings that are exempt or receive a discount/premium

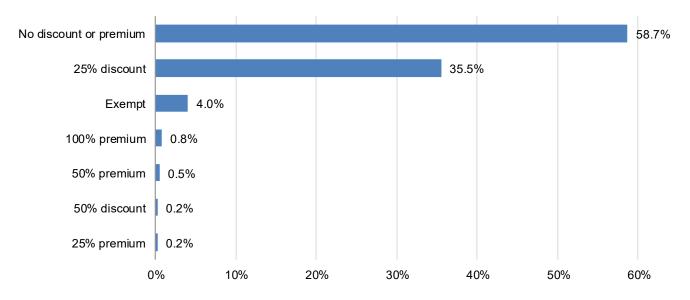


Table 5 shows that between 2021-22 and 2022-23, it is expected that type C exemptions (empty and unfurnished) will increase by 1,108 or 8% following a slowdown in the housing sale and letting market due to Covid-19 in 2021-22.

Table 5: Number of council tax exemptions, by type of exemption

| | | | | | | | 2022-23 |
|--|---------|---------|---------|---------|---------|---------|--------------|
| | | | | | | | Type as a % |
| Туре: | 1996-97 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | of the total |
| A New and structural alterations | 12,571 | 3,779 | 3,919 | 3,899 | 3,678 | 4,069 | 6.9 |
| B Unoccupied dwelling owned by charity | 22 | 39 | 44 | 48 | 58 | 41 | 0.1 |
| C Empty and unfurnished | 10,619 | 17,659 | 18,178 | 17,438 | 13,758 | 14,866 | 25.1 |
| D Qualifying person in detention | 73 | 177 | 183 | 195 | 206 | 194 | 0.3 |
| E Hospital/care home patients | 2,960 | 3,074 | 3,182 | 2,995 | 3,116 | 2,828 | 4.8 |
| F Dwelling vacant on death | 4,246 | 5,839 | 6,238 | 6,377 | 7,141 | 7,543 | 12.7 |
| G Dwellings where occupation is prohibited | 1,643 | 462 | 556 | 700 | 714 | 579 | 1.0 |
| H Clergy dwellings | 129 | 104 | 106 | 105 | 104 | 104 | 0.2 |
| I Receiving care | 712 | 375 | 352 | 353 | 444 | 337 | 0.6 |
| J Providing care | 83 | 116 | 117 | 104 | 130 | 110 | 0.2 |
| K Dwelling left unoccupied by students | 104 | 21 | 8 | 11 | 11 | 9 | 0.0 |
| L Repossessions | 1,850 | 323 | 275 | 283 | 162 | 108 | 0.2 |
| M Halls of residence | 1,317 | 2,666 | 3,079 | 3,331 | 3,399 | 3,368 | 5.7 |
| N Dwellings occupied only by students | 5,423 | 16,555 | 16,850 | 16,802 | 16,610 | 16,734 | 28.3 |
| O Ministry of defence dwellings | 2,175 | 899 | 870 | 835 | 824 | 835 | 1.4 |
| P Visiting forces accommodation | 235 | 9 | 6 | 6 | 3 | 3 | 0.0 |
| Q Dwellings left empty by bankrupts | 90 | 79 | 64 | 47 | 29 | 19 | 0.0 |
| R Caravan pitches and moorings | 158 | 292 | 238 | 227 | 194 | 185 | 0.3 |
| S Under 18 years | 355 | 314 | 307 | 323 | 317 | 351 | 0.6 |
| T An annex which is unoccupied | 40 | 286 | 313 | 332 | 356 | 376 | 0.6 |
| U Severely mentally impaired | 1,315 | 4,119 | 4,616 | 5,218 | 5,352 | 5,291 | 8.9 |
| V Diplomats | | 2 | 0 | 1 | 1 | 2 | 0.0 |
| W Annex occupied by a dependant relative | | 511 | 503 | 527 | 495 | 470 | 8.0 |
| X Care leavers | | | | | 646 | 764 | 1.3 |
| Total exemptions | 46,120 | 57,700 | 60,004 | 60,157 | 57,748 | 59,186 | 100.0 |

[.] Data not applicable.

Chart 4 shows that empty and unfurnished dwellings and those occupied by students account for more than half of all exemptions.

Chart 4: Number of dwellings that are exempt from council tax by type of exemption

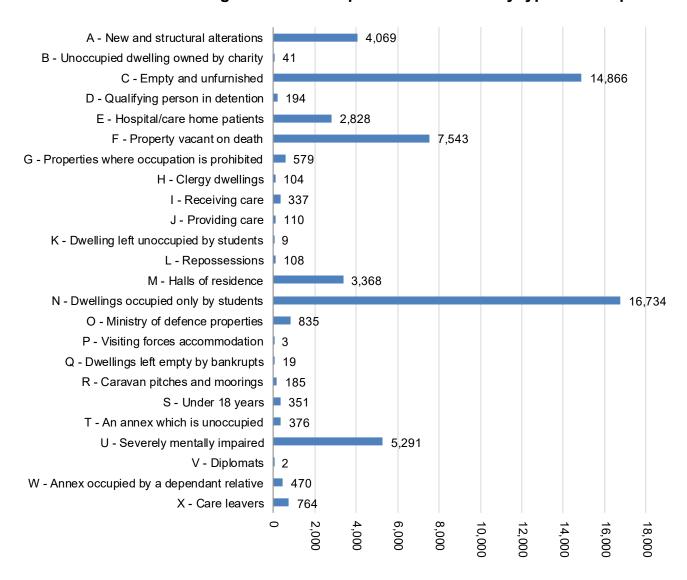


Table 6 shows the overall number of chargeable long-term empty and second homes with a breakdown of whether they receive a discount or are charged a premium. 11 local authorities are charging a long-term empty home premium and 9 are charging a second home premium. Most authorities no longer give any discounts to long-term empty or second homes.

Table 6: Chargeable empty and second homes, discounts and premiums, 2022-23

| | | | Long-Term Empty Homes | | | | Second H | omes | | | | |
|-------------------|--|---|-----------------------|---------|-------|-------|----------|---------|-------|-------|--|--|
| | | | Discount | Premiur | n | | Discount | Premium | | | | |
| Billing authority | Chargeable long-term empty homes with no discount or premium | Chargeable second homes with no discount or premium | 50% | 25% | 50% | 100% | 50% | 25% | 50% | 100% | Total chargeable long-term empty homes | Total chargeable second homes |
| Isle of Anglesey | 16 | 59 | 0 | 0 | 0 | 324 | 0 | 0 | 2,149 | 0 | 340 | 2,208 |
| Gwynedd | 296 | 974 | 34 | 0 | 0 | 1,019 | 0 | 0 | 0 | 3,746 | 1,349 | 4,720 |
| Conwy | 288 | 105 | 0 | 0 | 398 | 0 | 0 | 1,050 | 0 | 0 | 686 | 1,155 |
| Denbighshire | 272 | 6 | 1 | 0 | 516 | 0 | 7 | 0 | 384 | 0 | 789 | 397 |
| Flintshire | 277 | 91 | 0 | 0 | 588 | 0 | 5 | 0 | 177 | 0 | 865 | 273 |
| Wrexham | 49 | 0 | 0 | 0 | 260 | 0 | 0 | 0 | 0 | 0 | 309 | 0 |
| Powys | 287 | 268 | 0 | 0 | 665 | 0 | 0 | 0 | 1,074 | 0 | 952 | 1,342 |
| Ceredigion | 150 | 73 | 0 | 579 | 0 | 0 | 0 | 1,642 | 0 | 0 | 729 | 1,715 |
| Pembrokeshire | 858 | 422 | 0 | 129 | 89 | 246 | 0 | 0 | 0 | 3,794 | 1,322 | 4,216 |
| Carmarthenshire | 2,259 | 1,061 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,259 | 1,061 |
| Swansea | 622 | 301 | 0 | 0 | 0 | 1,079 | 0 | 0 | 0 | 1,284 | 1,701 | 1,585 |
| Neath Port Talbot | 1,060 | 495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,060 | 495 |
| Bridgend | 1,101 | 23 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 1,101 | 26 |
| Vale of Glamorgan | 749 | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 749 | 452 |
| Cardiff | 569 | 3,385 | 0 | 0 | 826 | 0 | 0 | 0 | 0 | 0 | 1,395 | 3,385 |
| Rhondda Cynon Taf | 2,047 | 273 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,121 | 273 |
| Merthyr Tydfil | 531 | 200 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 550 | 200 |
| Caerphilly | 1,023 | 234 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,023 | 234 |
| Blaenau Gwent | 798 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 798 | 0 |
| Torfaen | 422 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 422 | 4 |
| Monmouthshire | 605 | 212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 605 | 212 |
| Newport | 1,015 | 15 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 1,015 | 21 |
| Wales | 15,294 | 8,653 | 128 | 708 | 3,342 | 2,668 | 21 | 2,692 | 3,784 | 8,824 | 22,140 | 23,974 |

Glossary

Data sources

The taxbase information is collected centrally by the Welsh Government on the Council Tax Dwellings Return (CT1). The taxbase is then used by the Welsh Government to calculate levels of Revenue Support Grant for each county and police authority. County councils and police authorities use the taxbase to calculate the level of council tax necessary to meet their budgetary needs each year.

Background

Not every property on the VOA list is liable to pay full council tax, which is partly based on the property and partly based on the occupants of the property. Some properties are exempt, for example due to being empty for less than six months, or subject to a discount/premium. The full council tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the council tax bill is reduced by a quarter (25%).

Council tax bands and charges

Council tax bands in Wales were determined by the Welsh Government based on property values in April 2003.

The amount of council tax a person pays depends on the valuation of the property. Each property has been valued and placed in one of nine council tax bands by the Valuation Office Agency.

The valuation banding is based on the market value of the property as at 1 April 2003, not the current value. The valuation bands for Wales are as follows:

| Valuation band | Value of the property |
|-------------------|--------------------------|
| Α | Up to £44,000 |
| В | £44,001 -£65,000 |
| С | £65,001 - £91,000 |
| D | £91,001 - £123,000 |
| E | £123,001 - £162,000 |
| F | £162,001 - £223,000 |
| G | £223,001 - £324,000 |
| Н | £324,001 - £424,000 |
| 1 | £424,001 and above |

Ratio to band D:

| Band: | Α | В | С | D | Е | F | G | Н | I |
|--------|-----|-----|-----|---|------|------|------|------|------|
| Ratio: | 6/9 | 7/9 | 8/9 | 1 | 11/9 | 13/9 | 15/9 | 18/9 | 21/9 |

Tax base

This is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums and exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 21/9 for Band I) and the total across all nine bands is calculated. An authority's tax base is taken into account when it calculates its council tax.

Chargeable dwellings

Domestic dwellings in an area for which council tax is payable. It excludes dwellings on the valuation list which are exempt from paying council tax. Each chargeable dwelling is counted as one dwelling, whether or not a full council tax bill is payable for it.

Premiums

From 1 April 2017, local authorities are able to charge a premium of up to 100% of the standard rate of council tax on long-term empty homes and second homes in their areas. The legislative changes were made by the Housing (Wales) Act 2014 and the powers given to local authorities are discretionary. Whether to charge a premium on long-term empty homes or second homes (or both) is a decision made by each local authority.

Disabled council tax relief

If the occupiers of a dwelling are granted disabled relief for council tax purposes, this reduces the council tax band of the dwelling by one band i.e. if the dwelling would normally be a Band D dwelling, and after disabled relief the council tax band would be Band C. However, if the dwelling is in Band A, normally the lowest council tax band available, after disabled relief the band is said to be in council tax Band A-. The ratio of council tax payable for a band A- dwelling in relation to Band D is 5/9.

Exemption from council tax

There are 24 classes of exemption from council tax which range from a dwelling which is empty and unfurnished for a short term (six months) to a number of types of vacant dwellings including unoccupied clergy dwellings and dwellings left empty by deceased persons.

Long term empty homes

If a property liable for council tax is empty for more than six months, it is classed as a long term empty and may be subject to full council tax or a premium.

Second homes

For the purposes of council tax, a second home is a dwelling which is not a person's sole or main home and is substantially furnished. These dwellings are referred to in the Local Government Finance Act 1992 as 'dwellings occupied periodically' but they are commonly referred to as "second homes".

This definition is not limited to properties used as private weekend/holiday homes. It includes for example, dwellings retained for work purposes, dwellings available for sale, seasonal homes and caravans.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the National Assembly for Wales and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main source of information on local authority council tax dwellings is the Council Tax Dwellings (CT1) return.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- arithmetic consistency checks;
- · cross checks with other relevant data collections;
- thorough tolerance checks;
- · cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out in November and December. The data is published in January, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the upcoming calendar web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the StatsWales website and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Statistics on the number of dwellings liable for council tax are also published in both <u>England</u> and <u>Scotland</u>.

National Statistics status

The <u>United Kingdom Statistics Authority</u> has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the <u>Code of Practice for Statistics</u>.

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value.

All official statistics should comply with all aspects of the Code of Practice for Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate. The designation of these statistics as National Statistics was confirmed in February 2011 following a full assessment against the Code of Practice.

Since the latest review by the Office for Statistics Regulation, we have continued to comply with the Code of Practice for Statistics, and have made the following improvements:

- Added extra tables and commentary to explain the effect of council tax premiums;
- Made more data available on the StatsWales website.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be removed at any point when the highest standards are not maintained, and reinstated when standards are restored.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural wellbeing of Wales. The Act puts in place seven wellbeing goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the wellbeing goals, and (b) lay a copy of the national indicators before Senedd Cymru. Under section 10(8) of the Well-being of Future Generations Act, where the Welsh Ministers revise the national indicators, they must as soon as reasonably practicable (a) publish the indicators as revised and (b) lay a copy of them before the Senedd. These national indicators were laid before the Senedd in 2021. The indicators laid on 14 December 2021 replace the set laid on 16 March 2016.

Information on the indicators, along with narratives for each of the wellbeing goals and associated technical information is available in the Wellbeing of Wales report.

Further information on the Well-being of Future Generations (Wales) Act 2015.

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local wellbeing assessments and local wellbeing plans.

Further details

This document is available at: https://gov.wales/council-tax-dwellings

A more detailed breakdown of the data contained in this release is available on our StatsWales website:

Next update

January 2023 - Statistical first release and StatsWales update for 2023-24.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales

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