

# Statistical First Release



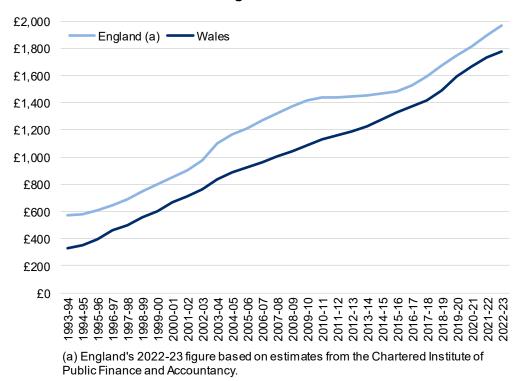


## Council Tax Levels in Wales: 2022-23

24 March 2022 SFR 87/2022

- Average band D council tax for Wales for 2022-23 is £1,777. This includes £1,433 for county councils, £304 for police and £40 for community councils.
  Band D figures for billing authorities, including police and community councils, vary from £1,573 in Caerphilly to £2,099 in Blaenau Gwent.
- County council increases in band D council tax for 2022-23 average £32 or 2.2% over the previous year. Police increases average £14 or 4.8%. These increases combine to produce an average band D rise of £46 or 2.7%.
- Pembrokeshire has the largest overall band D percentage increase of 5.0%. Bridgend has the smallest overall band D percentage increase of 0.7%.
- Gwent Police have the largest band D increase of 5.5%. North Wales Police have the smallest band D increase of 3.7%.
- In England, the estimated Band D percentage increase is 3.5%.
- Welsh average band D council tax is 90% of the latest estimated figure of £1,965 for England.

#### Chart 1: Average band D council tax



### About this release

Council tax is a tax on domestic property set by local authorities in order to collect sufficient revenue to meet their demand. It is calculated based on the council tax band assigned to each dwelling in each local authority which are each assigned to one of nine valuation bands: A to I. This release provides details of the levels of average band D and average per dwelling council tax in Welsh local authorities for the financial year 2022-23 and changes when compared to 2021-22.

Additional information is available from the StatsWales website.

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Contact: Anthony Newby 030 0082 5355 ~ lgfs.transfer@gov.wales

Enquiries from the press: 030 0089 8099 ~ Public enquiries : 030 0082 5050 Twitter: @StatisticsWales

Council tax can be measured in 'band D' or in 'per dwelling' terms. Band D has historically been used as the standard for comparing council tax levels between and across local authorities. This measure is not affected by the varying distribution of properties in bands that can be found across authorities. The 'per dwelling' calculation uses chargeable dwelling figures which gives an indication of the average amount of council tax that is actually paid per household.

Table 1 shows the average band D and the average per dwelling figures for council tax levels across all billing authorities. The table also shows county, community council and police elements. The average council tax per dwelling ranges from £1,226 in Caerphilly to £2,068 in Monmouthshire.

The average council tax per dwelling is less than the average band D council tax for all billing authorities except for Cardiff, Vale of Glamorgan and Monmouthshire

Dyfed Powys Police used an incorrect tax base figure for Ceredigion in the calculation of their police precepts. This has resulted in a slightly lower bill for council taxpayers in 2022-23 in the Dyfed Powys area.

Table 1: Breakdown of band D and average per dwelling council tax in Wales, 2022-23

Of which:							
		County	Community	Police	Average		
	Average	council	council	authority	per		
	band D	element	element (a)	element	dwelling		
Isle of Anglesey	1,738	1,367	54	317	1,629		
Gwynedd	1,893	1,527	49	317	1,794		
Conwy	1,803	1,438	48	317	1,651		
Denbighshire	1,853	1,479	57	317	1,692		
Flintshire	1,815	1,450	49	317	1,725		
Wrexham	1,741	1,372	53	317	1,582		
Powys	1,814	1,452	72	290	1,798		
Ceredigion	1,777	1,448	39	290	1,700		
Pembrokeshire	1,579	1,249	39	290	1,569		
Carmarthenshire	1,780	1,396	94	290	1,539		
Swansea	1,782	1,462	18	302	1,540		
Neath Port Talbot	2,012	1,660	50	302	1,512		
Bridgend	1,951	1,597	52	302	1,658		
Vale of Glamorgan	1,751	1,396	53	302	1,822		
Cardiff	1,640	1,335	3	302	1,643		
Rhondda Cynon Taf	1,886	1,554	31	302	1,379		
Merthyr Tydfil	2,050	1,746	1	302	1,422		
Caerphilly	1,573	1,254	15	304	1,226		
Blaenau Gwent	2,099	1,768	27	304	1,360		
Torfaen	1,803	1,449	50	304	1,465		
Monmouthshire	1,847	1,477	67	304	2,068		
Newport	1,583	1,272	8	304	1,415		
Wales average	1,777	1,433	40	304	1,588		

<sup>(</sup>a) The average community council element across the county.

Chart 2 shows the differences in average council tax per dwelling by billing authority compared with the Wales average in 2022-23. Caerphilly's average council tax per dwelling is £361 less than the Welsh average and Monmouthshire is £480 more.

Chart 2: Difference in average council tax per dwelling compared with the Welsh average, by billing authority, 2022-23

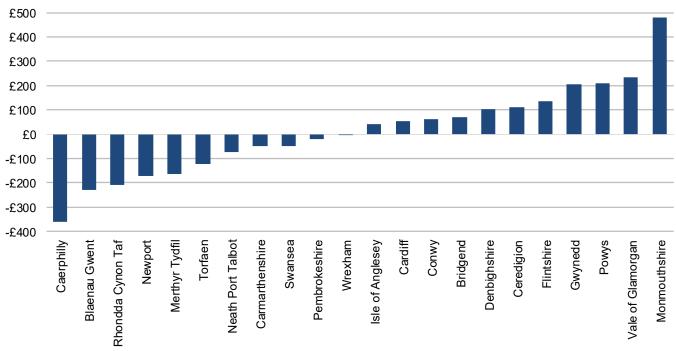


Chart 3 shows the average band D council tax by billing authority. Blaenau Gwent has the largest average band D council tax whilst Caerphilly has the smallest average band D council tax.

Chart 3: Average band D council tax, 2022-23

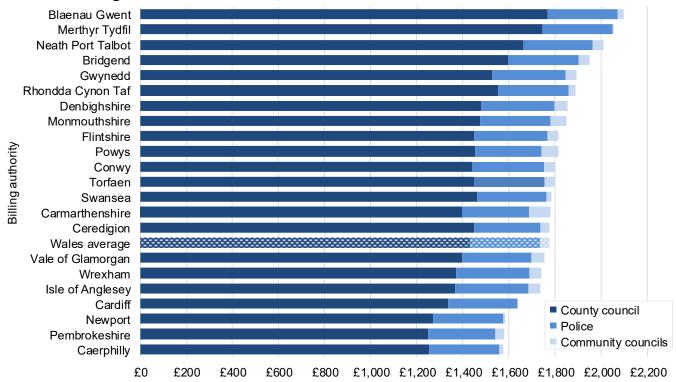


Table 2 compares the increases in average band D council tax in relation to the previous year for billing authorities, counties (including community councils) and police. Pembrokeshire has the largest overall percentage increase of 5.0%. All other authorities have increased by at least 0.7%. The Wales county average increase is 2.2%. Gwent Police have the largest band D increase of 5.5%. The overall Wales average Band D increase, including police elements, is 2.7%.

Average band D council tax for Wales for 2022-23 is £1,777. This includes £1,433 for county councils, £304 for police and £40 for community councils. Band D figures for billing authorities, including police and community councils, vary from £1,573 in Caerphilly to £2,099 in Blaenau Gwent.

Table 2: Changes to average band D council tax

			Of which:			Due to:			
			Overall	(a)		Overall	(a)		Police
	2021-22	2022-23	increase	County	Police	increase	County	Police	authority
	£	£	£	£	£	%	%	%	area
Isle of Anglesey	1,697	1,738	41	30	11	2.4	2.1	3.7	
Gwynedd	1,838	1,893	55	47	11	3.0	3.0	3.7	
Conwy	1,737	1,803	66	55	11	3.8	3.9	3.7	North
Denbighshire	1,798	1,853	56	45	11	3.1	3.0	3.7	Wales
Flintshire	1,748	1,815	68	56	11	3.9	3.9	3.7	
Wrexham	1,676	1,741	65	54	11	3.9	3.9	3.7	
Powys	1,747	1,814	67	52	15	3.8	3.6	5.3	
Ceredigion	1,725	1,777	52	37	15	3.0	2.6	5.3	Dyfed
Pembrokeshire	1,504	1,579	75	60	15	5.0	4.9	5.3	Powys
Carmarthenshire	1,730	1,780	50	36	15	2.9	2.4	5.3	
Swansea	1,754	1,782	29	15	14	1.6	1.0	5.0	
Neath Port Talbot	1,996	2,012	16	1	14	0.8	0.1	5.0	
Bridgend	1,937	1,951	14	-0	14	0.7	-0.0	5.0	South
Vale of Glamorgan	1,696	1,751	55	40	14	3.2	2.9	5.0	Wales
Cardiff	1,601	1,640	39	25	14	2.5	1.9	5.0	
Rhondda Cynon Taf	1,853	1,886	33	19	14	1.8	1.2	5.0	
Merthyr Tydfil	2,018	2,050	32	18	14	1.6	1.0	5.0	
Caerphilly	1,533	1,573	40	24	16	2.6	1.9	5.5	
Blaenau Gwent	2,078	2,099	20	5	16	1.0	0.3	5.5	
Torfaen	1,759	1,803	44	28	16	2.5	1.9	5.5	Gwent
Monmouthshire	1,786	1,847	62	46	16	3.4	3.1	5.5	
Newport	1,537	1,583	46	30	16	3.0	2.4	5.5	
Wales average	1,731	1,777	46	32	14	2.7	2.2	4.8	

<sup>(</sup>a) Including community council precepts.

Chart 4 shows the average changes in council tax compared to the previous year. The average increase for Wales is £46, made up of £32 for county councils and £14 for police.

Chart 4: Change in average band D council tax, 2022-23

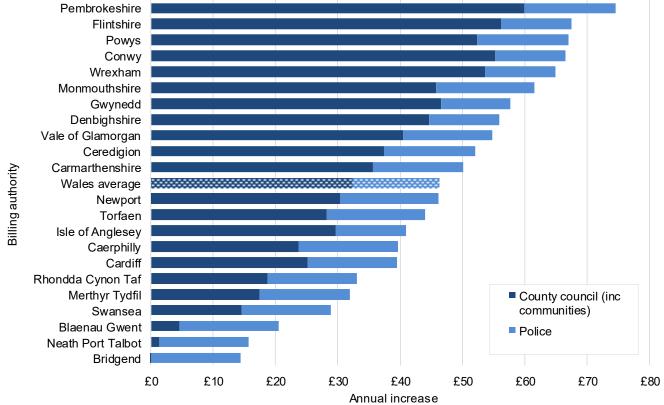
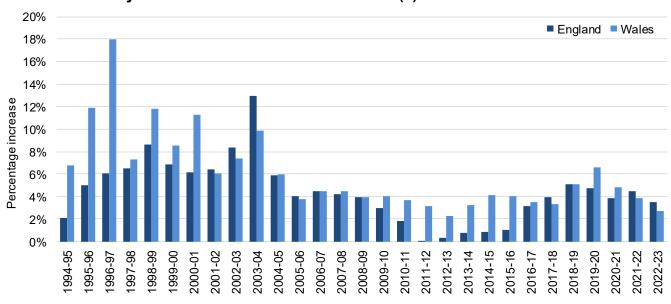


Chart 5 compares band D council tax increases between Wales and England. From 2009-10 to 2016-17 figures show a higher increase in Wales. Between 2011-12 and 2015-16, central government funded a council tax freeze for many English authorities. In 2022-23 the increase in Wales is 0.9 percentage points lower than in England. The Wales average band D in 2022-23 is £188 less than in England.

Chart 5: Year-on-year increase in band D council tax (a)



(a) Band D council tax levels in England did not increase in 2011-12.

Table 3 shows that budget requirement has increased on average by 7.9% for counties and increased by 5.7% for police. The proportion of budget met from council tax for police varies from 44% for Gwent Police and South Wales Police to 52% for Dyfed Powys Police. This same proportion varies by county from 20% for Caerphilly to 39% for Monmouthshire.

Table 3: Budget requirement and council tax income

	Bud	get require				
-						
					Council	СТ
					tax	income
	2021-22	2022-23			income	as % of
	(£m)	(£m)	(£m)	%	(£m)	budget
Counties:		<u> </u>			· · · · · ·	
Isle of Anglesey	148.7	160.1	11.4	7.6	45.5	28
Gwynedd	278.2	297.9	19.7	7.1	84.7	28
Conwy	239.9	259.1	19.3	8.0	75.8	29
Denbighshire	219.1	236.1	17.0	7.7	62.5	26
Flintshire	300.6	329.9	29.3	9.8	97.7	30
Wrexham	262.3	283.5	21.2	8.1	76.4	27
Powys	284.0	306.3	22.4	7.9	96.1	31
Ceredigion	155.9	167.1	11.2	7.2	47.7	29
Pembrokeshire	249.6	273.9	24.2	9.7	77.6	28
Carmarthenshire	393.0	422.9	29.8	7.6	111.3	26
Swansea	490.5	524.4	33.9	6.9	137.8	26
Neath Port Talbot	319.0	340.8	21.8	6.8	82.7	24
Bridgend	301.8	322.4	20.5	6.8	90.0	28
Vale of Glamorgan	254.8	275.8	21.0	8.2	89.8	33
Cardiff	682.0	744.2	62.3	9.1	199.5	27
Rhondda Cynon Taf	525.2	564.5	39.3	7.5	123.1	22
Merthyr Tydfil	133.4	143.1	9.7	7.3	32.5	23
Caerphilly	368.1	395.0	26.9	7.3	77.5	20
Blaenau Gwent	157.6	168.3	10.7	6.8	37.5	22
Torfaen	196.4	211.3	14.9	7.6	51.2	24
Monmouthshire	171.4	185.4	14.0	8.1	73.1	39
Newport	316.4	343.5	27.1	8.6	77.9	23
Total counties	6,447.8	6,955.5	507.7	7.9	1,847.9	27
Dyfed Powys Police	119.8	127.5	7.7	6.4	66.8	52
Gwent Police	147.6	156.4	8.9	6.0	68.1	44
North Wales Police	173.4	182.3	8.9	5.1	93.9	51
South Wales Police	327.9	346.4	18.5	5.6	152.1	44
Total police	768.6	812.6	43.9	5.7	380.9	47
Total Wales	7,216.5	7,768.1	551.7	7.6	2,228.9	29

Charts 6 and 7 show the funding of budget requirement separately for counties and police.

Chart 6: Funding of Counties Budget Requirement, 2022-23

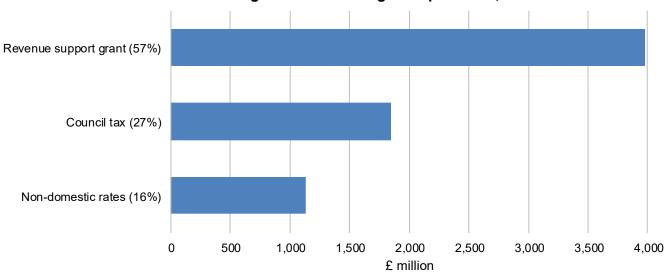
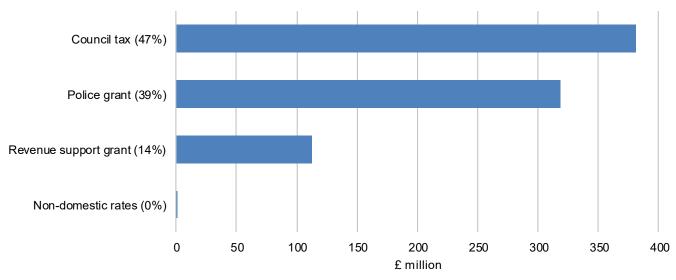


Chart 7: Funding of Police Budget Requirement, 2022-23



## **Glossary**

#### **Data sources**

The main sources of information on council tax levels in Wales are the budget requirement (BR) returns. Wales collect 100% of returns from all twenty-two county councils and four police and crime commissioners. The Chartered Institute of Public Finance and Accountancy (CIPFA) supplies figures for England. These are estimates based on data available at time of publication and include the precept to fund adult social care in England.

## **Background**

County and county borough councils are known as billing authorities, i.e. they collect council tax on behalf of the other charging authorities, namely police authorities and local community councils.

Budget requirement is gross revenue expenditure less that funded by all non-police specific government grants and that expenditure funded from local authority reserves. It is the amount of expenditure which is supported by the council tax and general support from central government, i.e. revenue support grant, police grant and redistributed non-domestic rates.

Prior to 2013-14, council tax benefit grants were provided by the Department of Work and Pensions but reforms have meant that authorities in Wales are now funded from the Welsh Government through additional revenue support grant (and also council tax reduction scheme grant in 2013-14). As a result, budget requirement for 2013-14 and beyond will be higher by these amounts and not consistent with previous years.

## **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 Senedd Cymru and beyond; assisting in research in public expenditure issues; economic analysis.

#### Accuracy

The main source of information on local authority council tax levels is the Budget Requirement (BR) return. The latest returns relate to the 2022-23 financial year.

We collect 100% of returns from all twenty-two county councils and four police and crime commissioners. 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:

- spend per head by local authority;
- arithmetic consistency checks;
- · cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- 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 February and March. The data is published in March, 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 <u>upcoming calendar</u> 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 council tax levels are also published in both <u>England</u> and <u>Scotland</u>. The council tax system does not apply to Northern Ireland.

#### **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 Code of Practice for Statistics.

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.

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 <u>Wellbeing of Wales report</u>.

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**

The document is available at: <a href="https://gov.wales/council-tax-levels">https://gov.wales/council-tax-levels</a>.

Further data is available on our **StatsWales website**:

# **Next update**

March 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 <a href="mailto:stats.finance@gov.wales">stats.finance@gov.wales</a>.

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