

Statistical First Release



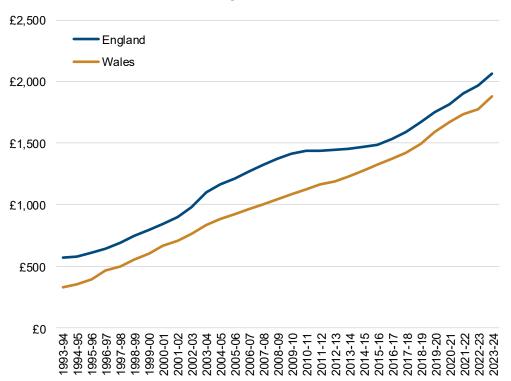


Council Tax Levels in Wales: 2023-24

23 March 2023 SFR 25/2023

- Average band D council tax for Wales for 2023-24 is £1,879. This
 includes £1,512 for county councils, £324 for police and £43 for
 community councils. Band D figures for billing authorities, including police
 and community councils, vary from £1,693 in Caerphilly to £2,182 in
 Blaenau Gwent.
- County council increases in band D council tax for 2023-24 average £82 or 5.5% over the previous year. Police increases average £21 or 6.8%.
 These increases combine to produce an average band D rise of £102 or 5.8%.
- Conwy has the largest overall band D percentage increase of 8.9%.
 Torfaen has the smallest overall band D percentage increase of 2.7%.
- Dyfed Powys Police have the largest band D increase of 7.8%. North Wales Police have the smallest band D increase of 5.1%.
- In England, the estimated Band D percentage increase is 5.1%.
- Welsh average band D council tax is 91% of the latest estimated figure of £2,065 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 2023-24 and changes when compared to 2022-23.

Additional information is available from the StatsWales website.

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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 £1,321 in Caerphilly to £2,192 in Monmouthshire.

Average band D council tax for Wales for 2023-24 is £1,879. This includes £1,512 for county councils, £324 for police and £43 for community councils. Band D figures for billing authorities, including police and community councils, vary from £1,693 in Caerphilly to £2,182 in Blaenau Gwent.

Table 1: Breakdown of band D and average per dwelling council tax in Wales, 2023-24

Of which:						
		County	Community	Police	Average	
	Average	council	council	authority	per	
	band D	element	element (a)	element	dwelling	
Isle of Anglesey	1,825	1,436	56	333	1,741	
Gwynedd	1,987	1,603	52	333	1,952	
Conwy	1,964	1,581	50	333	1,807	
Denbighshire	1,928	1,535	59	333	1,759	
Flintshire	1,906	1,521	52	333	1,821	
Wrexham	1,843	1,454	56	333	1,673	
Powys	1,913	1,524	76	313	1,920	
Ceredigion	1,908	1,554	42	313	1,847	
Pembrokeshire	1,696	1,343	41	313	1,677	
Carmarthenshire	1,909	1,491	105	313	1,647	
Swansea	1,894	1,549	20	324	1,603	
Neath Port Talbot	2,112	1,735	53	324	1,595	
Bridgend	2,052	1,675	53	324	1,743	
Vale of Glamorgan	1,844	1,465	55	324	1,919	
Cardiff	1,716	1,387	4	324	1,717	
Rhondda Cynon Taf	1,972	1,614	33	324	1,441	
Merthyr Tydfil	2,155	1,828	2	324	1,495	
Caerphilly	1,693	1,353	16	325	1,321	
Blaenau Gwent	2,182	1,829	28	325	1,412	
Torfaen	1,852	1,477	50	325	1,506	
Monmouthshire	1,960	1,565	71	325	2,192	
Newport	1,713	1,380	8	325	1,522	
Wales average	1,879	1,512	43	324	1,682	

⁽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 2023-24. Caerphilly's average council tax per dwelling is £360 less than the Welsh average and Monmouthshire is £510 more.

Chart 2: Difference in average council tax per dwelling compared with the Welsh average, by billing authority, 2023-24

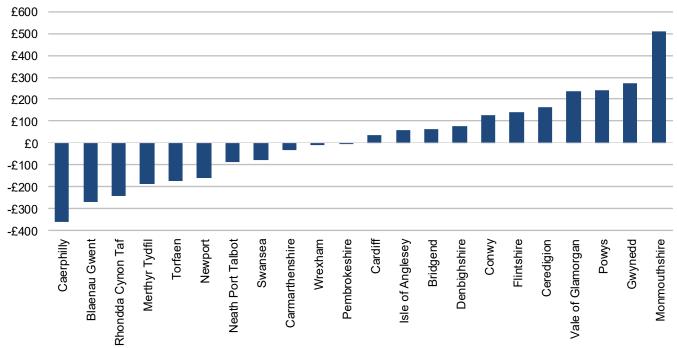


Chart 3 shows the average band D council tax by billing authority. Blaenau Gwent has the largest average band D council tax whilst Caerphilly has the smallest average band D council tax.

Chart 3: Average band D council tax, 2023-24

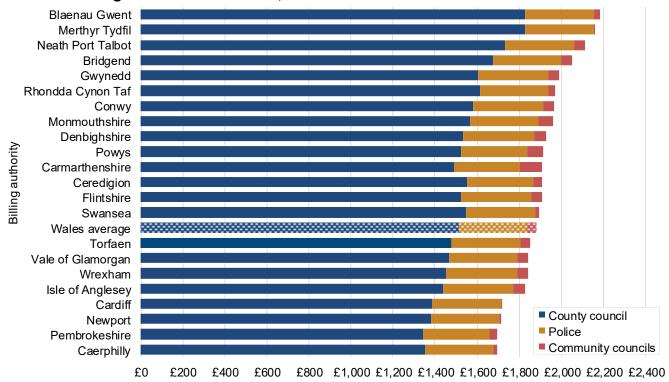


Table 2 compares the increases in average band D council tax in relation to the previous year for billing authorities, counties (including community councils) and police. Conwy has the largest overall percentage increase of 8.9%. All other authorities have increased by at least 2.7%. The Wales county average increase is 5.5%. Dyfed Powys Police have the largest band D increase of 7.8%. The overall Wales average Band D increase, including police elements, is 5.8%.

Table 2: Changes to average band D council tax

			Of which:			Due to:			
			Overall	(a)		Overall	(a)		Police
	2022-23	2023-24	increase	County	Police	increase	County	Police	authority
	£	£	£	£	£	%	%	%	area
Isle of Anglesey	1,738	1,825	87	71	16	5.0	5.0	5.1	
Gwynedd	1,893	1,987	94	78	16	5.0	4.9	5.1	
Conwy	1,803	1,964	161	144	16	8.9	9.7	5.1	North
Denbighshire	1,853	1,928	74	58	16	4.0	3.8	5.1	Wales
Flintshire	1,815	1,906	91	75	16	5.0	5.0	5.1	
Wrexham	1,741	1,843	102	85	16	5.8	6.0	5.1	
Powys	1,814	1,913	100	77	22	5.5	5.1	7.8	
Ceredigion	1,777	1,908	131	108	22	7.4	7.3	7.8	Dyfed
Pembrokeshire	1,579	1,696	117	95	22	7.4	7.4	7.8	Powys
Carmarthenshire	1,780	1,909	129	106	22	7.2	7.1	7.8	
Swansea	1,782	1,894	111	89	22	6.2	6.0	7.4	
Neath Port Talbot	2,012	2,112	100	78	22	5.0	4.6	7.4	
Bridgend	1,951	2,052	101	79	22	5.2	4.8	7.4	South
Vale of Glamorgan	1,751	1,844	93	70	22	5.3	4.9	7.4	Wales
Cardiff	1,640	1,716	75	53	22	4.6	4.0	7.4	
Rhondda Cynon Taf	1,886	1,972	86	63	22	4.5	4.0	7.4	
Merthyr Tydfil	2,050	2,155	105	83	22	5.1	4.7	7.4	
Caerphilly	1,573	1,693	120	100	21	7.7	7.9	6.8	
Blaenau Gwent	2,099	2,182	83	62	21	4.0	3.5	6.8	
Torfaen	1,803	1,852	49	28	21	2.7	1.9	6.8	Gwent
Monmouthshire	1,847	1,960	113	92	21	6.1	6.0	6.8	
Newport	1,583	1,713	129	109	21	8.2	8.5	6.8	
Wales average	1,777	1,879	102	82	21	5.8	5.5	6.8	

⁽a) Including community council precepts.

Chart 4 shows the average band D change in council tax compared to the previous year. The average increase for Wales is £102, made up of £82 for county councils and £21 for police.

Chart 4: Change in average band D council tax, 2023-24

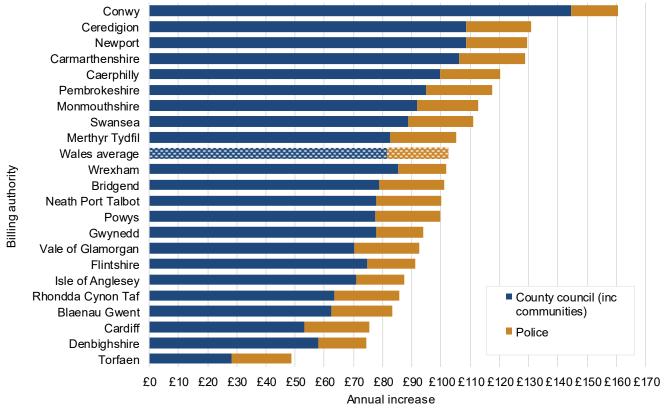


Chart 5 compares average band D council tax increases between Wales and England. From 2009-10 to 2016-17 figures show a higher increase in Wales. Between 2011-12 and 2015-16, central government funded a council tax freeze for many English authorities. For 2023-24, the increase in Wales is 0.7 percentage points higher than in England. The Wales average band D in 2023-24 is £186 less than in England.

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

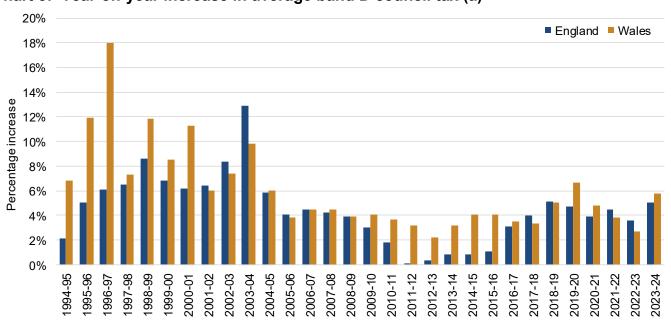


Table 3 shows that budget requirement (see notes) has increased on average by 7.6% for counties and increased by 3.7% for police. The proportion of budget met from council tax for police varies from 45% for Gwent Police to 54% for Dyfed Powys Police. This same proportion varies by county from 20% for Caerphilly to 39% for Monmouthshire.

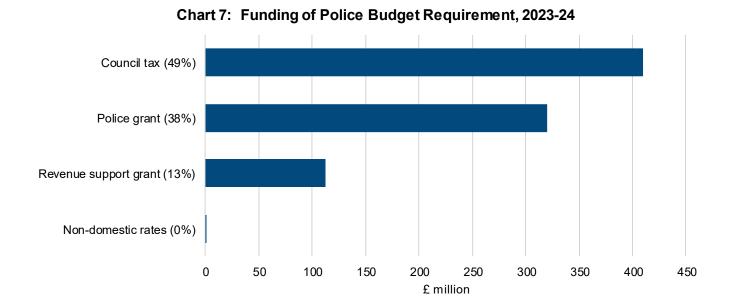
Table 3: Budget requirement and council tax income

	Bud	get require				
-						
					Council	СТ
					tax	income
	2022-23	2023-24			income	as % of
	(£m)	(£m)	(£m)	%	(£m)	budget
Counties:						
Isle of Anglesey	160.1	172.6	12.5	7.8	49.0	28
Gwynedd	297.9	321.0	23.1	7.7	92.9	29
Conwy	259.1	282.4	23.2	9.0	83.8	30
Denbighshire	236.1	253.3	17.2	7.3	65.3	26
Flintshire	329.9	355.5	25.7	7.8	103.5	29
Wrexham	283.5	306.1	22.6	8.0	81.3	27
Powys	306.3	331.5	25.2	8.2	102.9	31
Ceredigion	167.1	181.5	14.4	8.6	52.3	29
Pembrokeshire	273.9	295.5	21.6	7.9	82.8	28
Carmarthenshire	422.9	458.2	35.3	8.4	119.8	26
Swansea	524.4	561.8	37.4	7.1	143.5	26
Neath Port Talbot	340.8	363.9	23.1	6.8	87.2	24
Bridgend	322.4	345.2	22.9	7.1	95.0	28
Vale of Glamorgan	275.8	297.5	21.7	7.9	94.7	32
Cardiff	744.2	802.9	58.7	7.9	209.3	26
Rhondda Cynon Taf	564.5	599.8	35.3	6.2	128.5	21
Merthyr Tydfil	143.1	152.7	9.6	6.7	34.1	22
Caerphilly	395.0	423.6	28.7	7.3	83.7	20
Blaenau Gwent	168.3	178.4	10.1	6.0	38.6	22
Torfaen	211.3	224.7	13.4	6.3	52.3	23
Monmouthshire	185.4	200.8	15.4	8.3	78.1	39
Newport	343.5	374.2	30.7	8.9	84.7	23
Total counties	6,955.5	7,483.2	527.7	7.6	1,963.4	26
Dyfed Powys Police	127.5	133.4	5.9	4.6	72.5	54
Gwent Police	156.4	161.6	5.2	3.3	73.0	45
North Wales Police	182.3	189.0	6.7	3.7	100.2	53
South Wales Police	346.4	358.7	12.3	3.6	163.8	46
Total police	812.6	842.7	30.1	3.7	409.5	49
Total Wales	7,768.1	8,325.9	557.8	7.2	2,372.9	28

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

Chart 6: Funding of Counties Budget Requirement, 2023-24 Revenue support grant (60%) Council tax (26%) Non-domestic rates (14%) 0 2,000 3,000 4,000 1,000

5,000 £ million



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 2023-24 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.

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.

The continued designation of these statistics as National Statistics was confirmed in March 2019 following a <u>compliance check by the Office for Statistics Regulation</u>. These statistics last underwent a <u>full</u> assessment against the Code of Practice in 2011.

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 Well-being 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

The document is available at: https://gov.wales/council-tax-levels.

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

Next update

March 2024 - Statistical first release and StatsWales update for 2024-25.

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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