



Report of the Cabinet Member for Economy, Finance and Strategy

Council – 3 December 2020

Council Tax Base Calculation 2021/22

Purpose: This report details the calculation of the Council Tax Base for the City and County of Swansea, its Community Councils and the Swansea Bay Port Health Authority for 2021/22. The Council is required to determine the Council Tax Bases for 2021/22 by 31 December 2020.

Policy Framework: None

Consultation: Legal and Finance.

Recommendation: The calculation of the Council Tax Base for 2021/22 be approved.

In accordance with the Local Authorities (Calculation of Tax Base) (Wales) Regulations 1995, as amended, the calculation by the City and County of Swansea Council for the year 2021/22 shall be:

For the whole area 94,051

For the area of Community Councils:

Bishopston	2,064
Clydach	2,676
Gorseinon	3,319
Gowerton	1,992
Grovesend & Waungron	420
Ilston	364
Killay	2,151
Llangennith, Llanmadoc & Cheriton	536
Llangyfelach	971
Llanrhidian Higher	1,640
Llanrhidian Lower	338
Llwchwr	3,508
Mawr	768
Mumbles	10,349
Penllergaer	1,451
Pennard	1,518
Penrice	479
Pontarddulais	2,348
Pontlliw & Tircoed	1,039
Port Eynon	484

	Reynoldston	335
	Rhossili	208
	Three Crosses	713
	Upper Killay	583
	For the area of the Swansea Bay Port Health Authority	65,722
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1. Council Tax Base Calculation.

- 1.1 The City and County of Swansea Council is required to determine the Council Tax Base for 2021/22 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2021/22.
- 1.3 The Police and Crime Commissioner for South Wales will be informed of the Council's Tax Base in relation to their precepts and levies.
- 1.4 The Tax Base must be calculated as follows:
 - take the number of dwellings for each valuation band as at 31 October 2020
 - adjust for the estimated changes during the year, i.e. additions, reductions (including those for disabled adaptations), deletions and exemptions
 - reduce by the number of discounts allowed
 - adjust for any premiums charged.
 - convert each Band to a Band D equivalent by applying the relevant multiplier, e.g. for Band A multiply by 6 and divide by 9
 - sum the Band D equivalent for each band
 - multiply this by the estimated collection rate
 - add the Band D equivalent of exempt class O properties, i.e. dwellings owned by the Ministry of Defence

The following assumption has been made –

- the collection rate will be 97% (in light of the collection fund deficit in 2019-20 and the impact of the Covid 19 pandemic, it is prudent to reduce the assumed collection rate, slightly).

- 1.5 The estimated 2021/22 Council Tax Base for the whole of the City and County of Swansea has been calculated as 94,051. The comparable figure for 2020/21 was 91,923. Percentage changes are shown in Appendix B.

1.6 The calculation of the Council's Tax Base is set out in Appendix A. Percentage changes are shown in Appendix B.

2. Financial Implications.

2.1 The gross tax base, before applying the collection rate, has increased in part due to anticipated new properties and the decision taken by Council to stop the 50% discretionary relief previously given to empty properties, which will be reflected in the Revenue Support Grant the Council receives from Welsh Government. The gross tax base has further increased for 20/21 as a result of the introduction of Council Tax premiums for long term empty properties from 1st April 2021.

3. Legal Implications

3.1 There are no additional legal implications to those set out in the report.

4. Equality and Engagement Implications

4.1 There are no equality implications. The calculation is a statutory requirement using formulae set out in regulations for Council Tax setting purposes.

Background Papers: None

Appendices:

Appendix A – Council Tax Base 2021/22 – Calculation

Appendix B – Council Tax Base 2021/22 – Percentage changes

Council Tax Base 2021/22 - Calculation

Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,245	26,966	23,233	15,713	12,070	7,830	3,749	1,144	517	107,467
Disabled Dwelling Adjustment		134	0	3	-25	-25	-62	-42	15	-38	
Sub Total (1)	40	16,379	26,966	23,236	15,688	12,045	7,768	3,707	1,159	479	107,467
Discounts Adjustment	-5	-2,478	-3,151	-2,277	-1,415	-907	-505	-205	-69	-21	-11,033
Premium Adjustment	0	446	608	592	411	417	270	166	55	27	2,992
Sub Total (2)	35	14,347	24,423	21,551	14,684	11,555	7,533	3,668	1,145	485	99,426
Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9	
Band D Equivalent	20	9,565	18,996	19,156	14,684	14,122	10,881	6,114	2,290	1,132	96,959

Estimated Collection Rate%	97%
Sub Total	94,051
Class O - Band D Equivalent	0
Council Tax Base 2021/22	94,051

Appendix B - Council Tax Base 2021/22 – Percentage Changes

	2021/22	2020/21	No.	%
For the whole area	94,051	91,923	2,128	2.31
Bishopston	2,064	1,986	78	3.93
Clydach	2,676	2,661	15	0.56
Gorseinon	3,319	3,319	0	0.00
Gowerton	1,992	1,972	20	1.01
Grovesend & Waungron	420	426	-6	-1.41
Ilston	364	327	37	11.31
Killay	2,151	2,148	3	0.16
Llangennith, Llanmadoc and Cheriton	536	508	28	5.53
Llangyfelach	971	947	24	2.53
Llanrhidian Higher	1,640	1626	14	0.86
Llanrhidian Lower	338	341	-3	-0.88
Llwchwr	3,508	3,446	62	1.80
Mawr	768	762	6	0.82
Mumbles	10,349	9822	527	5.37
Penllergaer	1,451	1,437	14	0.95
Pennard	1,518	1,482	36	2.40
Penrice	479	426	53	12.40
Pontarddulais	2,348	2,340	8	0.33
Pontlliw & Tircoed	1,039	1,039	0	0.00
Port Eynon	484	433	51	11.79
Reynoldston	335	300	35	11.62
Rhossili	208	190	18	9.29
Three Crosses	713	715	-2	-0.32
Upper Killay	583	589	-6	-1.02
Swansea Bay Port Health Authority	65,722	63,778	1,944	3.05