



**Report of the Cabinet Member for Economy, Finance and Strategy
(Leader)**

Council – 2 December 2021

Council Tax Base Calculation - 2022/2023

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 2022/23. The Council is required to determine the Council Tax Bases for 2022/23 by 31 December 2021.																										
Policy Framework:	None																										
Consultation:	Legal and Finance.																										
Recommendation:	<p>The calculation of the Council Tax Base for 2022/23 be approved.</p> <p>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 2022/23 shall be:</p> <table><tr><td>For the whole area</td><td>93,114</td></tr><tr><td colspan="2">For the area of Community Councils:</td></tr><tr><td>Bishopston</td><td>2,024</td></tr><tr><td>Clydach</td><td>2,639</td></tr><tr><td>Gorseinon</td><td>3,288</td></tr><tr><td>Gowerton</td><td>2,008</td></tr><tr><td>Grovesend & Waungron</td><td>441</td></tr><tr><td>Ilston</td><td>351</td></tr><tr><td>Killay</td><td>2,144</td></tr><tr><td>Llangennith, Llanmadoc and Cheriton</td><td>527</td></tr><tr><td>Llangyfelach</td><td>965</td></tr><tr><td>Llanrhidian Higher</td><td>1,606</td></tr><tr><td>Llanrhidian Lower</td><td>340</td></tr></table>	For the whole area	93,114	For the area of Community Councils:		Bishopston	2,024	Clydach	2,639	Gorseinon	3,288	Gowerton	2,008	Grovesend & Waungron	441	Ilston	351	Killay	2,144	Llangennith, Llanmadoc and Cheriton	527	Llangyfelach	965	Llanrhidian Higher	1,606	Llanrhidian Lower	340
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	Llwchwr	3,477
	Mawr	758
	Mumbles	10,089
	Penllergaer	1,434
	Pennard	1,563
	Penrice	485
	Pontarddulais	2,327
	Pontlliw & Tircoed	1,034
	Port Eynon	478
	Reynoldston	324
	Rhossili	212
	Three Crosses	712
	Upper Killay	603
	For the area of the Swansea Bay Port Health Authority	64,857
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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 2022/23 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2022/23.
- 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 2021
 - 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 96.5% (in light of the collection fund deficit in 2021-22 and the impact of the Covid 19 pandemic, it is prudent to reduce the assumed collection rate, slightly).

1.5 The estimated 2022/23 Council Tax Base for the whole of the City and County of Swansea has been calculated as 93,114. The comparable figure for 2021/22 was 94,051. 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 decreased in part due to a lower number of premium charges being levied than was anticipated. This could be indicative that the policy intention behind the introduction of Council Tax premiums in the city has been successful but also reflects that in the first year of charging a second home premium, once owners received their bills, further information provided to the authority and changes of use lead to the reduction in the number of dwellings subject to the premium charge.

3. Legal Implications

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

4. Integrated Assessment Implications

4.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage
- Consider opportunities for people to use the Welsh language
- Treat the Welsh language no less favourably than English.

- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.
- 4.1.1 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.
- 4.1.2 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.
- 4.2 There are no integrated assessment 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 2022/23 – Calculation

Appendix B – Council Tax Base 2022/23 – Percentage changes

Council Tax Base 2022/23 - Calculation

Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,232	26,902	23,389	15,846	12,115	7,827	3,792	1,148	518	107,769
Disabled Dwelling Adjustment		127	19	-11	-26	-21	-65	-37	13	-38	
Sub Total (1)	39	16,359	26,921	23,378	15,820	12,094	7,762	3,755	1,161	480	107,769
Discounts Adjustment	-5	-2,494	-3,192	-2,339	-1,443	-925	-515	-217	-71	-21	-11,222
Premium Adjustment		310	501	452	357	316	228	133	47	19	2363
Sub Total (2)	34	14,175	24,230	21,491	14,734	11,485	7,475	3,671	1,137	478	98,910
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	19	9,450	18,845	19,103	14,734	14,037	10,797	6,118	2,275	1,114	96,491

Estimated Collection Rate%	96.5%
Sub Total	93,114
Class O - Band D Equivalent	0
Council Tax Base 2022/23	93,114

Appendix B - Council Tax Base 2022/23 – Percentage Changes

	2022/23	2021/22	No.	%
For the whole area	93,114	94,051	-937	-1.00
Bishopston	2,024	2,064	-40	-1.93
Clydach	2,639	2,676	-37	-1.36
Gorseinon	3,288	3,319	-31	-0.93
Gowerton	2,008	1,992	16	0.78
Grovesend & Waungron	441	420	21	4.97
Ilston	351	364	-13	-3.68
Killay	2,144	2,151	-7	-0.33
Llangennith, Llanmadoc and Cheriton	527	536	-9	-1.65
Llangyfelach	965	971	-6	-0.61
Llanrhidian Higher	1,606	1,640	-34	-2.05
Llanrhidian Lower	340	338	2	0.57
Llwchwr	3,477	3,508	-31	-0.88
Mawr	758	768	-10	-1.36
Mumbles	10,089	10,349	-260	-2.51
Penllergaer	1,434	1,451	-17	-1.17
Pennard	1,563	1,518	45	2.95
Penrice	485	479	6	1.25
Pontarddulais	2,327	2,348	-21	-0.88
Pontlliw & Tircoed	1,034	1,039	-5	-0.47
Port Eynon	478	484	-6	-1.26
Reynoldston	324	335	-11	-3.29
Rhossili	212	208	4	1.73
Three Crosses	712	713	-1	-0.09
Upper Killay	603	583	20	3.46
Swansea Bay Port Health Authority	64,857	65,722	-865	-1.32