



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

Council – 1 December 2022

Council Tax Base Calculation - 2023/24

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 2023/24. The Council is required to determine the Council Tax Bases for 2023/24 by 31 December 2022.																														
Policy Framework:	None																														
Consultation:	Legal and Finance.																														
Recommendation:	<p>The calculation of the Council Tax Base for 2023/24 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 2023/24 shall be:</p> <table><tr><td>For the whole area</td><td>91,454</td></tr></table> <p>For the area of Community Councils:</p> <table><tr><td>Bishopston</td><td>2,006</td></tr><tr><td>Clydach</td><td>2,561</td></tr><tr><td>Gorseinon</td><td>3,232</td></tr><tr><td>Gowerton</td><td>1,966</td></tr><tr><td>Grovesend & Waungron</td><td>447</td></tr><tr><td>Ilston</td><td>343</td></tr><tr><td>Killay</td><td>2,131</td></tr><tr><td>Llangennith, Llanmadoc and Cheriton</td><td>517</td></tr><tr><td>Llangyfelach</td><td>943</td></tr><tr><td>Llanrhidian Higher</td><td>1,559</td></tr><tr><td>Llanrhidian Lower</td><td>339</td></tr><tr><td>Llwchwr</td><td>3,411</td></tr><tr><td>Mawr</td><td>755</td></tr><tr><td>Mumbles</td><td>9,909</td></tr></table>	For the whole area	91,454	Bishopston	2,006	Clydach	2,561	Gorseinon	3,232	Gowerton	1,966	Grovesend & Waungron	447	Ilston	343	Killay	2,131	Llangennith, Llanmadoc and Cheriton	517	Llangyfelach	943	Llanrhidian Higher	1,559	Llanrhidian Lower	339	Llwchwr	3,411	Mawr	755	Mumbles	9,909
For the whole area	91,454																														
Bishopston	2,006																														
Clydach	2,561																														
Gorseinon	3,232																														
Gowerton	1,966																														
Grovesend & Waungron	447																														
Ilston	343																														
Killay	2,131																														
Llangennith, Llanmadoc and Cheriton	517																														
Llangyfelach	943																														
Llanrhidian Higher	1,559																														
Llanrhidian Lower	339																														
Llwchwr	3,411																														
Mawr	755																														
Mumbles	9,909																														

	Penllergaer	1,418
	Pennard	1,539
	Penrice	483
	Pontarddulais	2,299
	Pontlliw & Tircoed	1,006
	Port Eynon	467
	Reynoldston	317
	Rhossili	207
	Three Crosses	698
	Upper Killay	598
	For the area of the Swansea Bay Port Health Authority	63,651
Report Author:	Julian Morgans	
Finance Officer:	Ben Smith	
Legal Officer:	Tracey Meredith	
Access to Services Officer:	Rhian Millar	

1. Council Tax Base Calculation.

- 1.1 The City and County of Swansea Council is required to determine the Council Tax Base for 2023/24 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2023/24.
- 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 2022
 - 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 94.5% (in light of the collection fund deficit in 2022/23, the impact of the Covid 19 pandemic and the ongoing cost of living crisis, it is prudent to reduce the assumed collection rate).

1.5 The estimated 2023/24 Council Tax Base for the whole of the City and County of Swansea has been calculated as 91,454. The comparable figure for 2022/23 was 93,114. 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 slightly as a result of new properties being built in the area. The assumed collection rate has been reduced by 2% to 94.5% in light of the collection fund deficit in 2022/23, the impact of the Covid 19 pandemic and the ongoing further anticipated impact of the current cost of living crisis.

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 impact assessment implications. The calculation is a statutory requirement using formulae set out in regulations for Council Tax setting purposes. The report fulfils the legal requirement placed upon the Council to pass an annual resolution confirming the Council Tax Base for the coming financial year. The Band D equivalent charge is used to calculate the actual Council Tax charge. As the figures used are statutory and non-discretionary, an IIA is not required.

Background Papers: None

Appendices:

Appendix A – Council Tax Base 2023/24 – Calculation

Appendix B – Council Tax Base 2023/24 – Percentage changes

Appendix C – IIA Screening form

Council Tax Base 2023/24 - Calculation

Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,272	26,949	23,470	15,879	12,158	7,846	3,771	1,145	520	108,010
Disabled Dwelling Adjustment		133	29	-25	-17	-34	-62	-40	12	-39	
Sub Total (1)	43	16,405	26,978	23,445	15,862	12,124	7,784	3,731	1,157	481	
Discounts Adjustment	-6	-2,471	-3,178	-2,336	-1,431	-909	-509	-217	-70	-20	-11,147
Premium Adjustment	0	305	483	462	376	325	213	127	54	22	2,367
Sub Total (2)	37	14,239	24,283	21,571	14,807	11,540	7,488	3,641	1,141	483	99,230
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	9,493	18,887	19,174	14,807	14,104	10,815	6,068	2,282	1,127	96,777

Estimated Collection Rate%	94.5%
Sub Total	
Class O - Band D Equivalent	0
Council Tax Base 2023/24	91,454

Appendix B - Council Tax Base 2023/24 – Percentage Changes

	2023/24	2022/23	No.	%
For the whole area	91,454	93,114	-1,660	-1.78
Bishopston	2,006	2,024	-18	-0.89
Clydach	2,561	2,639	-78	-2.96
Gorseinon	3,232	3,288	-56	-1.70
Gowerton	1,966	2,008	-41	-2.10
Grovesend & Waungron	447	441	6	1.36
Ilston	343	351	-8	-2.28
Killay	2,131	2,144	-13	-0.61
Llangennith, Llanmadoc and Cheriton	517	527	-10	-1.90
Llangyfelach	943	965	-22	-2.28
Llanrhidian Higher	1,559	1,606	-47	-2.93
Llanrhidian Lower	339	340	-1	-0.29
Llwchwr	3,411	3,477	-66	-1.90
Mawr	755	758	-3	-0.40
Mumbles	9,909	10,089	-180	-1.78
Penllergaer	1,418	1,434	-16	-1.12
Pennard	1,539	1,563	-24	-1.54
Penrice	483	485	-2	-0.41
Pontarddulais	2,299	2,327	-28	-1.20
Pontlliw & Tircoed	1,006	1,034	-28	-2.71
Port Eynon	467	478	-11	-2.30
Reynoldston	317	324	-7	-2.16
Rhossili	207	212	-5	-2.36
Three Crosses	698	712	-14	-1.97
Upper Killay	598	603	-5	-0.83
Swansea Bay Port Health Authority	63,651	64,857	-1,206	-1.86