



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

Council – 5 December 2024

Council Tax Base Calculation 2025/2026

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 2025/26. The Council is required to determine the Council Tax Base for 2025/26 by 31 December 2024.

Policy Framework: None

Consultation: Legal and Finance.

Recommendation: The calculation of the Council Tax Base for 2025/26 be approved.

In accordance with the Local Authorities (Calculation of Tax Base) (Wales) Regulations 1995, as amended, the calculation by the Council of the City and County of Swansea for the year 2025/26 shall be:

For the whole area 95,063

For the area of Community Councils:

Bishopston	2,046
Clydach	2,684
Gorseinon	3,377
Gowerton	2,055
Grovesend & Waungron	449
Ilston	365
Killay	2,189
Llangennith, Llanmadoc and Cheriton	534
Llangyfelach	976
Llanrhidian Higher	1,608
Llanrhidian Lower	343
Llwchwr	3,560
Mawr	760
Mumbles	10,191
Penllergaer	1,638

	Pennard	1,560
	Penrice	475
	Pontarddulais	2,392
	Pontlliw & Tircoed	1,072
	Port Eynon	471
	Reynoldston	316
	Rhossili	204
	Three Crosses	725
	Upper Killay	592
	For the area of the Swansea Bay Port Health Authority	66,163
Report Author:	Julian Morgans	
Finance Officer:	Ben Smith	
Legal Officer:	Debbie Smith	
Access to Services Officer:	Rhian Millar	

1. Council Tax Base Calculation.

- 1.1 The Council of the City and County of Swansea is required to determine the Council Tax Base for 2025/26 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2025/26.
- 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 2024.
 - 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 (there are none in Swansea).

The following assumption has been made –

- the collection rate will be 97% recognising the impact of the ongoing cost of living crisis.

1.5 The estimated 2025/26 Council Tax Base for the whole of the City and County of Swansea has been calculated as 95,063. The comparable figure for 2024/25 was 93,803. 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 as a result of new properties being built in the area. It should be noted that significant proportion of new properties built in the city area are dedicated student accommodation which are exempt from Council Tax and not included in the base calculation.

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 2025/26 – Calculation

Appendix B – Council Tax Base 2025/26 – Percentage Changes

Appendix C – Integrated Impact Assessment Screening

Council Tax Base 2025/26 - Calculation

Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,448	27,161	23,892	16,108	12,358	7,851	3,764	1,163	526	109,271
Disabled Dwelling Adjustment	45	138	61	-49	-24	-28	-81	-28	3	-37	
Sub Total (1)	45	16,586	27,222	23,843	16,084	12,330	7,770	3,736	1,166	489	109,271
Discounts Adjustment	-7	-2,484	-3,150	-2,369	-1,456	-923	-518	-225	-67	-20	-11,217
Premium Adjustment	0	326	533	467	387	348	234	125	59	23	2,502
Sub Total (2)	38	14,428	24,605	21,941	15,015	11,755	7,486	3,636	1,158	492	100,556
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	21	9,618	19,138	19,503	15,015	14,368	10,813	6,061	2,317	1,149	98,003

Estimated Collection Rate%	97%
Sub Total	
Class O - Band D Equivalent	0
Council Tax Base 2025/26	95063

Council Tax Base 2025/26 – Percentage Changes

Appendix B

	2024/25	2025/26	Number Difference	% Difference
For the whole area	93,803	95,063	1,260	1.34
Bishopston	2,014	2,046	32	1.61
Clydach	2,655	2,684	29	1.11
Gorseinon	3,322	3,377	55	1.65
Gowerton	2,015	2,055	40	1.96
Grovesend & Waungron	451	449	-2	-0.44
Ilston	347	365	18	5.19
Killay	2,173	2,189	16	0.74
Llangennith, Llanmadoc and Cheriton	519	534	15	2.89
Llangyfelach	969	976	7	0.72
Llanrhidian Higher	1,599	1,608	9	0.56
Llanrhidian Lower	343	343	0	0.00
Llwchwr	3,497	3,560	63	1.80
Mawr	762	760	-2	-0.26
Mumbles	10,072	10,191	119	1.18
Penllergaer	1,538	1,638	100	6.50
Pennard	1,544	1,560	16	1.04
Penrice	484	475	-9	-1.86
Pontarddulais	2,365	2,392	27	1.14
Pontlliw & Tircoed	1,037	1,072	35	3.38
Port Eynon	470	471	1	0.21
Reynoldston	312	316	4	1.28
Rhossili	196	204	8	4.08
Three Crosses	709	725	16	2.26
Upper Killay	593	592	-1	-0.17
Swansea Bay Port Health Authority*	66063	66163	100	0.15

*Mumbles & Killay are both Community Council & Port Authority wards