



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

**Council – 7 December 2023**

**Council Tax Base Calculation 2024/25**

**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 2024/25. The Council is required to determine the Council Tax Base for 2024/25 by 31 December 2023.

**Policy Framework:** None

**Consultation:** Legal and Finance.

**Recommendation:** The calculation of the Council Tax Base for 2024/25 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 2024/25 shall be:

For the whole area 93,803

For the area of Community Councils:

|                                     |        |
|-------------------------------------|--------|
| Bishopston                          | 2,014  |
| Clydach                             | 2,655  |
| Gorseinon                           | 3,322  |
| Gowerton                            | 2,015  |
| Grovesend & Waungron                | 451    |
| Ilston                              | 347    |
| Killay                              | 2,173  |
| Llangennith, Llanmadoc and Cheriton | 519    |
| Llangyfelach                        | 969    |
| Llanrhidian Higher                  | 1,599  |
| Llanrhidian Lower                   | 343    |
| Llwchwr                             | 3,497  |
| Mawr                                | 762    |
| Mumbles                             | 10,072 |
| Penllergaer                         | 1,538  |
| Pennard                             | 1,544  |

|                                    |   |        |
|------------------------------------|---|--------|
|                                    | Penrice   | 484    |
|                                    | Pontarddulais   | 2,365  |
|                                    | Pontlliw & Tircoed                                    | 1,037  |
|                                    | Port Eynon  | 470    |
|                                    | Reynoldston   | 312    |
|                                    | Rhossili  | 196    |
|                                    | Three Crosses   | 709    |
|                                    | Upper Killay  | 593    |
|                                    | For the area of the Swansea Bay Port Health Authority | 66,063 |
| <b>Report Author:</b>              | Julian Morgans  |        |
| <b>Finance Officer:</b>            | Ben Smith   |        |
| <b>Legal Officer:</b>              | Debbie Smith  |        |
| <b>Access to Services Officer:</b> | Rhian Millar  |        |

## 1. Council Tax Base Calculation.

- 1.1 The Council of the City and County of Swansea Council is required to determine the Council Tax Base for 2024/25 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2024/25.
- 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 2023.
  - 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% recognising the impact of the ongoing cost of living crisis.

1.5 The estimated 2024/25 Council Tax Base for the whole of the City and County of Swansea has been calculated as 93,803. The comparable figure for 2023/24 was 91,454. 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. It should be noted that significant proportion of new properties built in the city area are dedicated student accommodation which is 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 2024/25 – Calculation

Appendix B - Council Tax Base 2024/25 – Percentage changes

Appendix C - IIA

**Council Tax Base 2024/25 - Calculation**

**Appendix A**

| <b>Band</b>                          | <b>*A</b>  | <b>A</b>   | <b>B</b>   | <b>C</b>   | <b>D</b>   | <b>E</b>    | <b>F</b>    | <b>G</b>    | <b>H</b>    | <b>I</b>    | <b>Total</b> |
|--------------------------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Estimated no of chargeable dwellings |            | 16,425     | 27,185     | 23,671     | 16,048     | 12,258      | 7,841       | 3,745       | 1,157       | 520         | 108,850      |
| Disabled Dwelling Adjustment         |            | 135        | 53         | -38        | -27        | -27         | -66         | -42         | 7           | 38          |              |
| Sub Total (1)                        | 43         | 16,560     | 27,238     | 23,633     | 16,021     | 12,231      | 7,775       | 3,703       | 1,164       | 482         | 108,850      |
| Discounts Adjustment                 | -7         | -2,446     | -3,125     | -2,326     | -1,427     | -906        | -506        | -217        | -71         | -20         | -11051       |
| Premium Adjustment                   | 0          | 334        | 504        | 507        | 380        | 339         | 234         | 128         | 58          | 22          | 2506         |
| Sub Total (2)                        | 36         | 14,448     | 24,617     | 21,814     | 14,974     | 11,664      | 7,503       | 3,614       | 1,151       | 484         | 100,305      |
| Ratio to Band D                      | <b>5/9</b> | <b>6/9</b> | <b>7/9</b> | <b>8/9</b> | <b>9/9</b> | <b>11/9</b> | <b>13/9</b> | <b>15/9</b> | <b>18/9</b> | <b>21/9</b> |              |
| Band D Equivalent                    | 20         | 9,632      | 19,147     | 19,390     | 14,974     | 14,256      | 10,838      | 6,023       | 2,302       | 1,129       | 97,711       |

|                                 |               |
|---------------------------------|---------------|
| Estimated Collection Rate%      | 96%           |
| Sub Total                       |               |
| Class O - Band D Equivalent     | 0             |
| <b>Council Tax Base 2024/25</b> | <b>93,803</b> |

## Appendix B - Council Tax Base 2024/25 – Percentage Changes

|  | 2024/25 | 2023/24 | No.   | %     |
|--|---------|---------|-------|-------|
| <b>For the whole area</b>                  | 93,803  | 91,454  | 2,349 | 2.57  |
| <b>Bishopston</b>                          | 2,014   | 2,006   | 8     | 0.38  |
| <b>Clydach</b>                             | 2,655   | 2,561   | 94    | 3.66  |
| <b>Gorseinon</b>                           | 3,322   | 3,232   | 90    | 2.79  |
| <b>Gowerton</b>                            | 2,015   | 1,966   | 49    | 2.51  |
| <b>Grovesend &amp; Waungron</b>            | 451     | 447     | 4     | 0.89  |
| <b>Ilston</b>                              | 347     | 343     | 4     | 1.17  |
| <b>Killay</b>                              | 2,173   | 2,131   | 42    | 1.97  |
| <b>Llangennith, Llanmadoc and Cheriton</b> | 519     | 517     | 2     | 0.39  |
| <b>Llangyfelach</b>                        | 969     | 943     | 26    | 2.76  |
| <b>Llanrhidian Higher</b>                  | 1,599   | 1,559   | 40    | 2.57  |
| <b>Llanrhidian Lower</b>                   | 343     | 339     | 4     | 1.18  |
| <b>Llwchwr</b>                             | 3,497   | 3,411   | 86    | 2.52  |
| <b>Mawr</b>                                | 762     | 755     | 7     | 0.93  |
| <b>Mumbles</b>                             | 10,072  | 9,909   | 163   | 1.64  |
| <b>Penllergaer</b>                         | 1,538   | 1,418   | 120   | 8.46  |
| <b>Pennard</b>                             | 1,544   | 1,539   | 15    | 0.97  |
| <b>Penrice</b>                             | 484     | 483     | 1     | 0.21  |
| <b>Pontarddulais</b>                       | 2,365   | 2,299   | 66    | 2.87  |
| <b>Pontlliw &amp; Tircoed</b>              | 1,037   | 1,006   | 31    | 3.08  |
| <b>Port Eynon</b>                          | 470     | 467     | 3     | 0.64  |
| <b>Reynoldston</b>                         | 312     | 317     | -5    | -1.58 |
| <b>Rhossili</b>                            | 196     | 207     | -11   | -5.31 |
| <b>Three Crosses</b>                       | 709     | 698     | 11    | 1.58  |
| <b>Upper Killay</b>                        | 593     | 598     | -5    | -0.84 |
| <b>Swansea Bay Port Health Authority</b>   | 66063   | 63,651  | 2,412 | 3.79  |