

DECISION NOTICE OF AN INDIVIDUAL MEMBER OF GWYNEDD COUNCIL CABINET

DATE OF DECISION: 30 December 2024

DATE DECISION PUBLISHED ; 2 January 2024

DATE DECISION WILL COME INTO FORCE and implemented,
unless the decision is called in, in accordance with section 7.25 of
the Gwynedd Council Constitution **8 January 2024**

Cabinet Member: Councillor Huw Wyn Jones,
Cabinet Member for Finance

SUBJECT: Council Tax – 2025/26 Tax Base

DECISION:

Give formal approval of Gwynedd's Council Tax Base for 2025/26 (confirm formally the information submitted to the Welsh Government) analysed by each individual Community within Gwynedd.

Confirm that the Billing Authority Tax Base, calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 made under the Local Government Finance Act 1992, be set for Cyngor Gwynedd at 56,842.05 for 2025/26.

Furthermore, confirm that the Billing Authority Tax Base for part of the area to which special expenses relate, which is calculated in accordance with the Local Authority (Calculation of Council Tax Base) Regulations made under the Local Government Finance Act 1992, be set (for each Community within the county of Gwynedd) as shown on the following schedule (Appendix).

REASON WHY THE DECISION IS NEEDED

Please see attached officer report

DECLARATIONS OF PERSONAL INTEREST AND ANY RELEVANT DISPENSATIONS APPROVED BY THE COUNCIL'S STANDARDS COMMITTEE

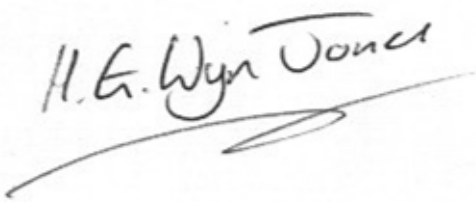
None

ANY CONSULTATIONS UNDERTAKEN PRIOR TO MAKING THE DECISION

Consultation with
Gwynedd Council Statutory Officers

The results of the consultations are reported upon in the attached report

**DECISION NOTICE OF AN INDIVIDUAL MEMBER OF CYNGOR GWYNEDD
CABINET – OFFICER REPORT**

Name and title of Cabinet Member/s:	Councillor Huw Wyn Jones, Cabinet Member for Finance
Name and title of Report Author:	Dewi Morgan, Head of Finance
Date of Decision:	30/12/2024
Signature of Cabinet Member/s:	

Subject:

Council Tax – 2025/26 Tax Base

Recommendation for the Decision:

Give formal approval of Gwynedd's Council Tax Base for 2025/26 (confirm formally the information submitted to the Welsh Government) analysed by each individual Community within Gwynedd.

Confirm that the Billing Authority Tax Base, calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 made under the Local Government Finance Act 1992, **be set for Cyngor Gwynedd at 56,842.05 for 2025/26.**

Furthermore, **confirm that the Billing Authority Tax Base** for part of the area to which special expenses relate, which is calculated in accordance with the Local Authority (Calculation of Council Tax Base) Regulations made under the Local Government Finance Act 1992, **be set (for each Community within the county of Gwynedd) as shown on the following schedule (Appendix).**

Reason why Decision is needed:

Introduction / Statutory Background

1. The Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (1995/2561) made under the Local Government Finance Act 1992, requires Cyngor Gwynedd, as a billing Authority, to calculate the Council Tax Base for its area for 2025/26.
2. The relevant regulations permit relevant resolutions by the Executive, namely the Cabinet, or Cabinet Member.

3. This Council Tax Base will be used in the calculation of Council Tax on 6 March 2025 when the budget requirements of Cyngor Gwynedd and the community councils are known.

Calculation of the Base

4. The Council Tax Base is a notional number of properties, deemed to be within Valuation Band D. Council Tax at Valuation Band D is calculated by net expenditure (when known) divided by that notional figure. Council Tax levels for all other bands are proportionate to D; their calculation is derived from applying the relevant ratio in each case.
5. The Council Tax Base is calculated as follows. The number of properties is estimated by identifying the actual number on the Council Tax system as at 31 October 2024 and amending the figure in accordance with forecasted changes to the list during the subsequent 17 months. The number of properties within each band, adjusted for disabled reductions, less empty/single-person discounts, and adding payable premiums, converted into Band D equivalent values, less an allowance for shortfall in the rate of collection, equals the Council Tax Base.
6. Each of the stages in paragraph 5 above is shown in detail on the Welsh Government's form "CT1" (**Appendix**), giving a 2025/26 Council Tax Base of **56,842.05** for Cyngor Gwynedd.
7. The equivalent tax base for 2024/25 was 56,109.27. The proposed tax base of **56,842.05** for 2025/26 reflects an increase of 732.78, or 1.3%.
8. The intention is to use the relevant figures to calculate the 2025/26 Council Tax in the 6 March 2025 meeting of the full Council.
9. The North Wales Police and Crime Commissioner and all the community councils use the council tax base figures to calculate their precepts.

Reason and justification behind the Decision:

10. The forecasted changes to the Valuation List were considered in detail to arrive at a careful estimate of the tax base up to March 2026 (as referred to in paragraph 5 above).
11. The notional collection rate used for the tax base was also considered. In light of the budgetary situation, and based on 2024/25 collection rates to date, we have retained the collection percentage at the challenging level of 99% for 2025/26.

Declarations of personal interest by any Cabinet Member consulted with and any relevant dispensations approved by the Standards Committee:

None

Any consultations undertaken prior to making the decision:

Head of Finance

I have worked with the Cabinet Member in preparing this notice and can confirm the accuracy of its content.

Monitoring Officer

Nothing to add from a propriety perspective.

Local Member/s - Not applicable

English / Saesneg

Gwynedd Council



Mr Dewi Aeron Morgan
Swyddfa'r Cyngor
Stryd y Jêl
Caernarfon
Gwynedd
LL55 1SH

Please select your authority and if necessary, amend any incorrect details

Name: E-mail (please enter N/A if unavailable): Telephone: STD code:

Authorities are required to calculate the council tax base for 2025-26 with reference to dwellings shown on the valuation list for the authority as at 31 October 2024 supplied to the authority under section 22B(7) of the Local Government Finance Act 1992.

The figures should also take account of changes to the valuation list that appear likely to occur during 2025-26.

The information requested on this return must be submitted to the Welsh Government under section 68 of the Local Government Finance Act 1992.

Forms should be returned to the address below, according to the following timetable:

- | | |
|---|-------------------------|
| (i) certified signed copy and spreadsheet | 15 November 2024 |
| (ii) final ratified taxbase | 7 January 2025 |

Please check the validation sheet before sending the form.

Any queries on completion of the form or spreadsheet should be directed in the first instance, via telephone or e-mail, as directed below:

It is a Welsh Government audit requirement that all cells are completed. Please ensure that all blank cells are populated with zeros, those that are not will be assumed to be zero.

Local Government Financial Statistics Unit,
Welsh Government,
CP2
Cathays Park,
CARDIFF,
CF10 3NQ.

Email: lgfs.transfer@gov.wales

Telephone: 0300 025 9169 or 0300 025 5673



Llywodraeth Cymru
Welsh Government

		1	2	3	4	5	6	7	8	9	10	11
		A*	Valuation band									Total (= sum of band figures)
			A	B	C	D	E	F	G	H	I	
Part A: Chargeable dwellings												
A1	All chargeable dwellings		8,363	14,764	11,950	10,116	7,910	3,891	1,226	197	77	58494.29
A2	Dwellings subject to disability reduction (included in line A1)		10	38	57	78	78	31	24	9	14	339
A3	Adjusted chargeable dwellings (taking into account disability reductions)	10	8,391	14,783	11,971	10,116	7,863	3,884	1,211	202	63	58,494
B1	Dwellings with no discount or premium (including long term empty properties and second homes with no discount or premium)	5.00	3519.29	7695.53	6816.86	6296.15	5284.46	2634.00	775.00	108.00	30.00	33164.29
B2a	Dwellings with a 25% discount (excluding long term empty properties and second homes)	5	4,195	6,235	4,305	2,918	1,901	790	224	27	11	20,611
B2b	Dwellings with a 50% discount (excluding long term empty properties and second homes)	0	9	24	25	20	14	12	10	15	1	130
B3a	Dwellings with a variable discount other than 25% or 50% (Part G, line 11)	0	0	0	0	0	0	0	0	0	0	0
B3b	Dwellings with long term empty property or second homes discount		16	4	5	5	5	4	0	0	0	39
B3c	Dwellings with long term empty property or second homes premium		652	824	819	877	659	444	202	52	21	4,550
B4	Total adjusted chargeable dwellings (sum of B1 to B3c=A3)	10	8,391	14,783	11,971	10,116	7,863	3,884	1,211	202	63	58,494
		0	0	0	0	0	0	0	0	0	0	0
Discount and premium adjustments												
B5	Total variable discounts (=Part G, line 12)	0	0	0	0	0	0	0	0	0	0	0
B6	Long term empty property and second homes discount adjustment (Part H, line 9g, 11g)		8.0	2.0	2.5	2.5	2.5	2.0	0.0	0.0	0.0	19.5
B7	Long term empty property and second homes premium adjustment (Part H, line 10g, 12g)		847.0	1,114.0	1,123.5	1,228.0	935.0	644.0	295.5	73.5	30.0	6,290.5
Part C: Calculation of chargeable dwellings with discounts and premiums												
C2	Total dwellings including discounts and premiums (=A3-(B2ax0.25)-(B2bx0.5)-B5-B6+B7)	9	8,177	14,324	12,003	10,602	8,314	4,323	1,446	261	90	
C3	Ratio to band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9	
C4	Band D equivalents (=C2xC3) (rounded to 2 decimal places)	4.86	5,451.36	11,140.72	10,669.43	10,602.15	10,161.20	6,243.61	2,409.17	522.50	209.42	57,414.42
C7	Total discounted dwellings excluding long term empty and second homes adjustment	9	7,338	13,212	10,882	9,377	7,381	3,681	1,150	188	60	
C8	Band D equivalents excluding long term empty and second homes adjustment	4.86	4,892.03	10,275.83	9,672.99	9,376.65	9,021.48	5,316.28	1,916.67	375.50	139.42	50,991.71
												(sum of individual bands - carry to E1)
Part D: Memorandum items												
D1	Exempt dwellings Classes A to N and P to W (not included in sections A to C above)		793.71	872.47	545.14	431.85	244.54	87.00	33.00	11.00	12.00	3030.71
D2	Exempt dwellings Class O (not included in sections A to C above)		0	0	2	0	0	0	0	0	0	2

For Welsh Government Administration only	AWAIBOBEHBWAX
--	---------------

Part E: Calculation of council tax base

22	E1	Chargeable dwellings: band D equivalents (=C4 total)	57,414.42
23	E2	Collection rate (please enter to 2 decimal places)	99.00 %
24	E3	= E1 x E2 (rounded to 2 decimal places)	56,840.27
25	E4	Class O exempt dwellings: band D equivalents (please enter to 2 decimal places)	1.78
26	E5	Council tax base for tax-setting purposes (=E3+E4)	56,842.05
26.2	E5b	Discounted chargeable dwellings excluding long term empty and second homes adjustment	50,991.71
27	E6	100% council tax base for calculating revenue support grant (=E5b+E4)	50,993.49

Part F: Exempt dwellings by class of exemption

28 to 51.5	Class A	112	Class I	19	Class Q	0
	Class B	0	Class J	6	Class R	0
	Class C	448	Class K	2	Class S	7
	Class D	9	Class L	6	Class T	15
	Class E	161	Class M	681	Class U	312
	Class F	384	Class N	680	Class V	0
	Class G	140.71	Class O	2	Class W	17
	Class H	9	Class P	0	Class X	0
For Welsh Government Administration only NAACQXBRFBH					Total all classes	3,032.71
					Total of lines D1	3,030.71
					Total of lines D2	2.00

Part G : Variable discounts

			1	2	3	4	5	6	7	8	9	10	11	
			Valuation band											
	Area	Discount percentage applied	Properties / Discounts	A*	A	B	C	D	E	F	G	H	I	Total
52	G1	Enter the name of area 1*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	G2		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	G3	Enter the name of area 2*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	G4		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	G5	Enter the name of area 3*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	G6		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	G7	Enter the name of area 4*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	G8		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	G9	Enter the name of area 5*	0% Number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	G10		Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	G11		Total number of properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	G12	Total discounts (G2+G4+G6+G8+G10) (see note 11)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* this may be 'whole authority', a single community area or a number of community areas


CERTIFICATE OF CHIEF FINANCIAL OFFICER

I certify that the council tax base shown in sections A to E above has been calculated by my authority in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1995 (Wales) (SI 1995/2561) as amended. Where indicated below, the figures have been approved, in accordance with section 67 of the Local Government Finance Act 1992, as amended by section 84 of the Local Government Act 2003.

The figures have not yet been approved;
 or
 the figures have been approved by executive decision;
 or
 the figures have been approved by the full council.

AWAIBOBEBHBWAX	A-D
For Welsh Government Administration only	NAACQXBRFBH
	E-F
	AECMAYCBCKAWAW
	H
	BNCDBZZAMBWBF
	Total

Chief Financial Officer:



Date:

12/11/2024

Part H: Chargeable empty properties and second homes - exclude exemptions

If the value of percentage discount/premium is not shown in the table please add the percentage value to the bottom rows of the "Percentage discount" or "Percentage premium" column.

12 2 3 4 5 6 7 8 9 10 11

Increase due to second homes premium

	Percentage premium	A	B	C	D	E	F	G	H	I	Total	
118	H12b	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
119	H12c	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
121	H12e	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
122	H12f	150	585.00	870.00	913.50	1,053.00	828.00	600.00	280.50	64.50	27.00	5,221.50
122.1	H12fa	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122.2	H12fb	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	H12g	Total	585.00	870.00	913.50	1,053.00	828.00	600.00	280.50	64.50	27.00	5,221.50

For Welsh Government Administration only	AECMAYCBCKAWA W
---	--------------------

Sylfaen Drethiannol Cymunedau **Gwynedd** Communities' Tax Base

Aberdaron	621.88	Aberdyfi	1,194.77
Beddgelert	350.40	Abermaw	1,317.52
Botwnnog	484.06	Arthog	695.76
Buan	244.98	Brithdir a	474.36
Clynnog Fawr	489.83	Llanfachreth	355.42
Criccieth	1,016.89	Bryncrug	319.67
Dolbenmaen	652.91	Corris	1,315.09
Llanaelhaearn	475.75	Dolgellau	873.94
Llanbedrog	882.45	Dyffryn Ardudwy	1,842.24
Llanengan	2,751.39	Ffestiniog	870.85
Llannor	951.51	Harlech	359.87
Llanystumdwy	937.44	Llanbedr	528.88
Nefyn	1,696.20	Llandderfel	174.80
Pistyll	298.51	Llanegryn	310.17
Porthmadog	2,304.34	Llanelltyd	362.68
Pwllheli	1,866.35	Llanfair	251.76
Tudweiliog	520.39	Llanfihangel y Pennant	237.36
Abergwyngregyn	121.90	Llanfrothen	484.85
Bangor	4,244.36	Llangelynnin	159.19
Bethesda	1,765.16	Llangywair	334.68
Betws Garmon	146.24	Llanuwchllyn	213.75
Bontnewydd	463.21	Llanycil	319.62
Caernarfon	3,721.81	Maentwrog	378.38
Llanberis	814.21	Mawddwy	238.53
Llanddeiniolen	1,904.89	Pennal	838.59
Llandwrog	1,083.91	Penrhyndeudraeth	365.44
Llandygai	1,038.17	Talsarnau	528.93
Llanllechid	371.67	Trawsfynydd	1,776.31
Llanllyfni	1,471.45	Tywyn	818.83
Llanrug	1,154.25	Y Bala	88.00
Llanwnda	857.37	Y Ganllwyd	
Pentir	1,310.58		
Waunfawr	595.31		
Y Felinheli	1,202.04		
		Gwynedd	56,842.05