

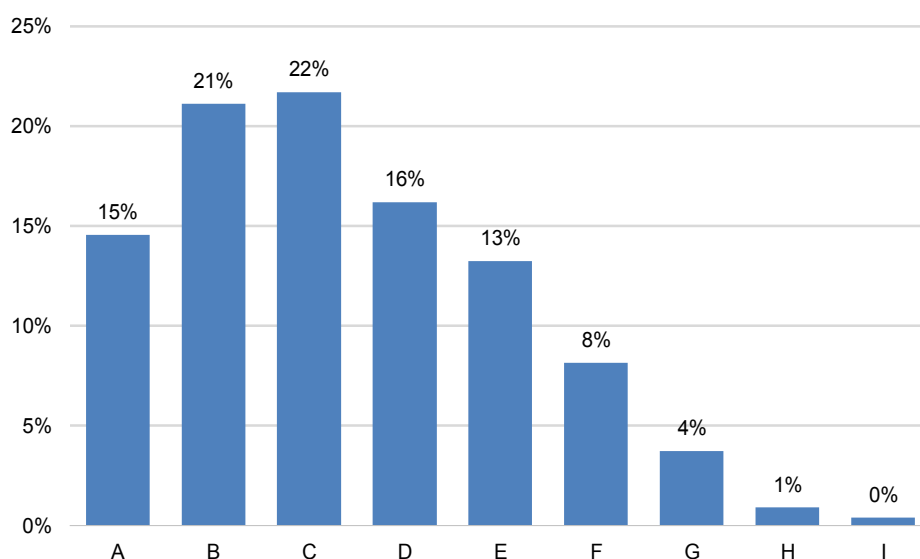


Council Tax Dwellings in Wales, 2017-18

18 January 2017
SFR 3/2017

- The total number of dwellings liable for council tax in Wales for 2017-18, has risen by 10,966 or 0.8% over the previous year to 1,369,946 (table 1). For calculating Revenue Support Grant, this total is equivalent to 1,228,695 band D dwellings. Newport shows the highest increase of band D equivalent dwellings at 2.6% (table 2).
- Rhondda Cynon Taf has the highest number of band A dwellings (44,059) (table 1). Blaenau Gwent has the highest proportion of dwellings in band A (59%), Monmouthshire has the lowest (1%) (chart 2).
- Around a third of dwellings in Wales receive a 25% discount, generally due to being occupied by only one person liable for council tax (chart 3).
- There are 56,064 dwellings in Wales that are exempt from council tax. This represents 3.9% of all dwellings. The largest exempt category is empty and unfurnished at 17,621, followed by student dwellings at 15,189, with 5,855 dwellings being exempt as a result of being vacant on death (table 5 and chart 4).
- For the first time, 5 local authorities are charging a long term empty home premium and 5 are charging a second home premium (table 6).

Chart 1: Distribution of dwellings by band, 2017-18



About this release

Council tax is a system of local taxation collected by local authorities. It is a tax on domestic property. Some people are exempt from paying council tax, some get a discount and some pay a premium.

This release provides details of the number of dwellings liable for council tax in Welsh local authorities for the financial year 2017-18.

The Valuation Office Agency (VOA) produces a list of all domestic/residential dwellings in each band in each county. County councils use this list to estimate their taxbase, i.e. the total number of dwellings liable for council tax.

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Table 1 shows that Rhondda Cynon Taf has the highest number of band A dwellings at 44,059. This accounts for 22% of all band A dwellings Monmouthshire has the lowest number of band A dwellings at 480.

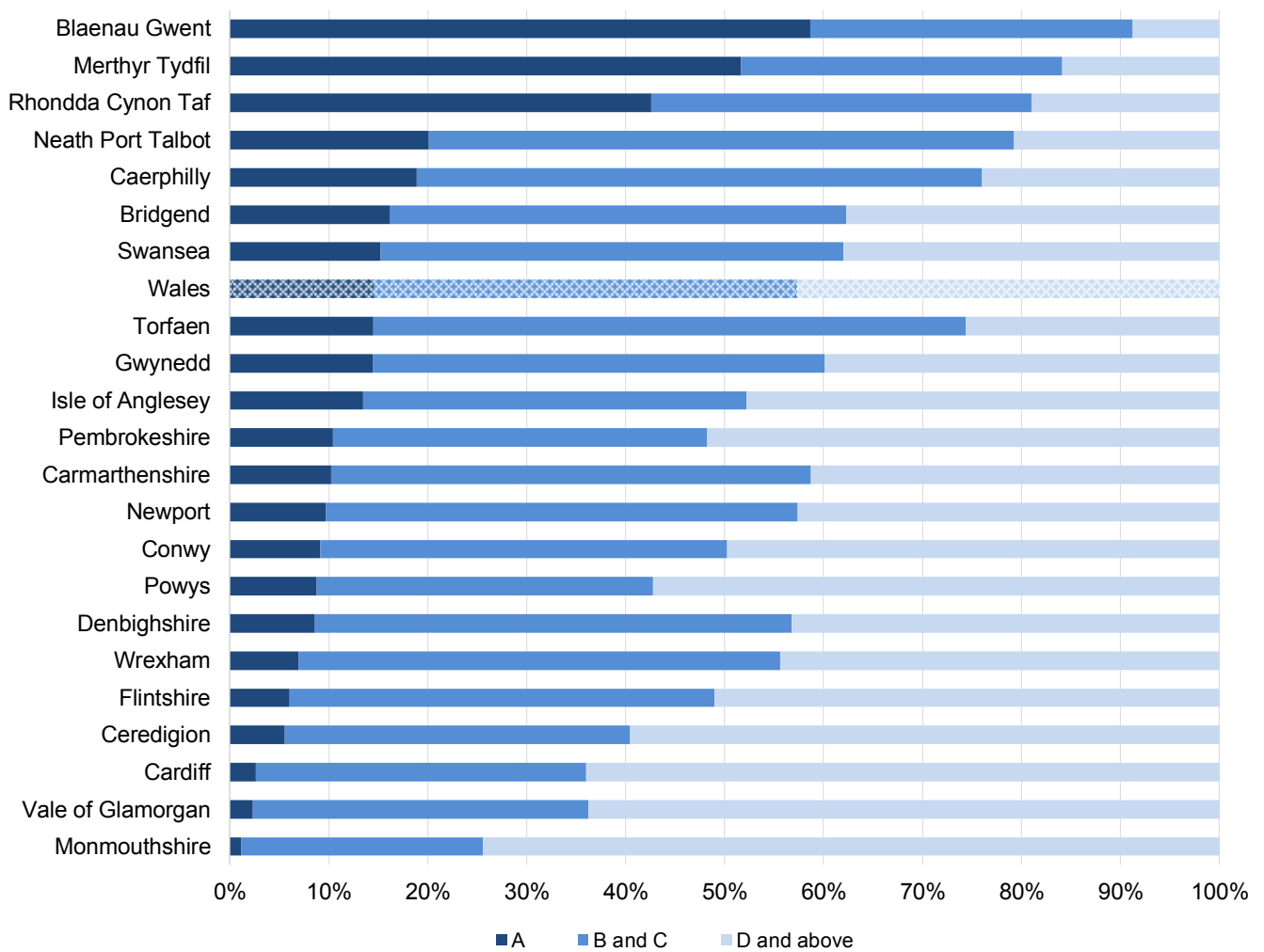
Table 1: Number of council tax chargeable dwellings by band, 2017-18 (a)

Billing authority	Band/Band values									Total chargeable dwellings
	A Under £44,000	B £44,001- £65,000	C £65,001- £91,000	D £91,001- £123,000	E £123,001- £162,000	F £162,001- £223,000	G £223,001- £324,000	H £324,001- £424,000	I Over £424,000	
Isle of Anglesey	4,546	6,599	6,511	7,056	5,318	2,554	1,029	158	48	33,819
Gwynedd	8,340	14,798	11,600	9,845	7,861	3,841	1,232	182	70	57,769
Conwy	5,046	7,867	14,824	11,487	8,732	4,822	1,849	415	159	55,201
Denbighshire	3,731	6,991	13,960	7,521	5,276	3,588	1,936	304	159	43,466
Flintshire	4,003	8,932	19,628	12,434	10,391	7,160	3,108	568	224	66,448
Wrexham	4,022	12,074	16,177	9,737	7,753	4,824	2,442	698	289	58,016
Powys	5,459	8,798	12,403	9,921	11,810	9,173	4,013	569	201	62,347
Ceredigion	1,844	4,543	7,046	6,997	8,343	3,427	894	99	20	33,213
Pembrokeshire	6,228	9,139	13,415	10,847	11,893	5,720	1,995	309	92	59,638
Carmarthenshire	8,643	23,420	17,424	13,678	12,549	6,127	2,061	290	68	84,260
Swansea	16,077	26,766	22,701	15,462	11,824	7,614	3,650	1,126	503	105,723
Neath Port Talbot	12,797	26,467	11,201	6,997	4,250	1,366	496	100	22	63,696
Bridgend	10,050	14,804	13,993	10,191	7,365	4,170	1,400	276	102	62,351
Vale of Glamorgan	1,316	5,974	13,026	10,759	9,678	6,851	5,341	2,141	996	56,082
Cardiff	3,707	17,787	29,986	33,083	25,547	19,424	9,515	2,619	1,401	143,069
Rhondda Cynon Taf	44,059	23,928	15,903	8,737	6,344	3,211	1,117	170	66	103,535
Merthyr Tydfil	13,654	6,454	2,115	2,087	1,421	545	138	2	7	26,423
Caerphilly	14,535	25,925	17,962	9,086	6,271	2,183	739	88	68	76,857
Blaenau Gwent	18,573	7,838	2,498	1,566	812	310	56	2	19	31,674
Torfaen	5,875	12,706	11,561	4,050	3,509	2,082	642	63	25	40,513
Monmouthshire	480	3,187	6,686	8,440	6,923	7,290	5,117	1,713	655	40,491
Newport	6,313	14,279	16,913	11,738	7,628	5,286	2,500	522	176	65,355
Wales	199,298	289,276	297,533	221,719	181,498	111,568	51,270	12,414	5,370	1,369,946

(a) Before disabled reductions and discounts, excludes exempt dwellings.

Chart 2 shows that over a half of dwellings in Blaenau Gwent and Merthyr Tydfil are in band A. Nearly three quarters of dwellings in Monmouthshire are in band D or above.

Chart 2: Distribution of dwellings by band and authority, 2017-18



The council tax for each valuation band is a fixed ratio to that for band D. For example, a band A dwelling will pay 6/9 the band D amount and a band I dwelling will pay 21/9 (or 2.3 times) the band D amount.

Table 2 shows that Newport has the highest percentage increase at 2.6%, followed by Vale of Glamorgan at 1.9%.

Table 2: Number of band D equivalent dwellings (a)

Billing authority	2016-17	2017-18	Difference	Percentage Difference (%)	Assumed collection rate (%)
Isle of Anglesey	30,709	30,736	27	0.1	98.5
Gwynedd	50,437	50,740	303	0.6	99.0
Conwy	50,504	50,662	158	0.3	98.5
Denbighshire	39,480	39,873	393	1.0	98.5
Flintshire	63,393	64,026	633	1.0	99.0
Wrexham	53,821	53,931	110	0.2	98.4
Powys	62,114	62,281	167	0.3	98.5
Ceredigion	31,773	32,058	286	0.9	98.5
Pembrokeshire	55,033	55,492	459	0.8	98.0
Carmarthenshire	72,748	73,434	687	0.9	97.5
Swansea	91,437	91,759	322	0.4	97.5
Neath Port Talbot	48,477	48,585	108	0.2	96.0
Bridgend	53,247	53,836	588	1.1	98.0
Vale of Glamorgan	58,291	59,398	1,108	1.9	97.5
Cardiff	143,439	145,210	1,771	1.2	98.5
Rhondda Cynon Taf	76,207	76,901	694	0.9	97.5
Merthyr Tydfil	18,642	18,822	180	1.0	96.0
Caerphilly	61,418	61,536	118	0.2	97.0
Blaenau Gwent	21,200	21,306	105	0.5	94.5
Torfaen	33,228	33,467	239	0.7	99.0
Monmouthshire	45,789	45,998	209	0.5	99.0
Newport	57,146	58,646	1,501	2.6	98.3
Wales	1,218,531	1,228,695	10,164	0.8	98.0

(a) 100% taxbase, in terms of band D equivalent dwellings for calculating Revenue Support Grant (RSG).

Table 3 shows that in 2017-18, 37% of all chargeable dwellings will receive a discount.

Table 3: Council tax discounts, premiums and exemptions

	1996-97	2013-14	2014-15	2015-16	2016-17	2017-18
Total number of dwellings	1,245,713	1,392,632	1,399,821	1,407,446	1,415,889	1,426,010
Of which:						
Exempt dwellings	46,120	54,327	56,790	56,503	56,909	56,064
Chargeable dwellings	1,199,593	1,338,304	1,343,031	1,350,943	1,358,980	1,369,946
Of which (a):						
Dwellings with a 25% discount	373,169	482,558	482,856	484,970	486,116	490,721
Dwellings with a 50% discount	25,645	19,210	20,035	19,124	19,145	19,656
Dwellings with a variable discount	.	0	0	0	0	0
Dwellings with a 25% premium	.	.	.	.	.	3,298
Dwellings with a 50% premium	.	.	.	.	.	4,023
Band D equivalent dwellings (b)	1,008,031	1,196,427	1,201,231	1,209,577	1,217,665	1,230,884
Collection rate (percentage)	96.28	96.96	97.60	97.75	97.86	97.99
Net band D dwellings	970,487	1,160,036	1,172,442	1,182,327	1,191,638	1,206,166
Class O exempt dwellings (c)	1,884	893	891	885	866	853
Tax setting taxbase (d)	972,371	1,160,929	1,173,333	1,183,212	1,192,504	1,207,018
Memorandum:						
Dwellings subject to a disability reduction (e)	9,136	12,640	12,353	12,165	11,933	11,945

. Data not applicable.

- (a) 25% discounts are mainly due to single person occupancy. 50% discounts are mainly due to long term empty homes.
- (b) Adjusted chargeable dwellings net of discounts and converted to band D equivalent dwellings. This includes premiums from 2017-18 onwards.
- (c) A dwelling owned by the Secretary of State for Defence which is held for armed forces accommodation, other than visiting forces accommodation.
- (d) Number of band D equivalent dwellings used to set the level of council tax. This does not include premiums.
- (e) Dwellings eligible for a reduction of one band.

Discounts are given for several reasons such as sole occupancy and sharing a house with a student.

Table 4 shows that Monmouthshire has the highest proportion of dwellings with no discount whilst Conwy has the highest proportion of single discounts. Carmarthenshire has the highest proportion of dwellings with a double discount.

Table 4 : Discounts, premiums and exemptions by authority, 2017-18

Billing authority	Dwellings with:												Total dwellings (c)
	No discount		25% or single discount (a)		50% or double discount (a)		25% premium		50% premium		Full exemption (b)		
	number	% of total	number	% of total	number	% of total	number	% of total	number	% of total	number	% of total	
Isle of Anglesey	20,123	57.3	11,619	33.1	72	0.2	2,005	5.7	0	.	1,284	3.7	35,103
Gwynedd	39,142	64.3	18,501	30.4	126	0.2	0	.	0	.	3,150	5.2	60,919
Conwy	32,496	57.0	22,591	39.6	114	0.2	0	.	0	.	1,852	3.2	57,053
Denbighshire	27,223	60.8	16,148	36.0	95	0.2	0	.	0	.	1,340	3.0	44,806
Flintshire	44,142	64.8	21,904	32.2	70	0.1	0	.	332	0.5	1,642	2.4	68,090
Wrexham	37,284	62.1	20,575	34.2	59	0.1	0	.	98	0.2	2,060	3.4	60,076
Powys	40,278	62.5	21,187	32.9	90	0.1	0	.	792	1.2	2,101	3.3	64,448
Ceredigion	20,695	58.3	11,120	31.3	105	0.3	1,293	3.6	0	.	2,259	6.4	35,472
Pembrokeshire	35,134	57.2	19,767	32.2	1,936	3.2	0	.	2,801	4.6	1,791	2.9	61,429
Carmarthenshire	52,096	59.9	29,128	33.5	3,036	3.5	0	.	0	.	2,717	3.1	86,977
Swansea	62,581	55.7	40,510	36.1	2,632	2.3	0	.	0	.	6,611	5.9	112,334
Neath Port Talbot	37,315	56.7	24,778	37.6	1,603	2.4	0	.	0	.	2,158	3.3	65,854
Bridgend	40,382	63.5	20,810	32.7	1,159	1.8	0	.	0	.	1,225	1.9	63,576
Vale of Glamorgan	35,225	61.2	19,421	33.7	1,436	2.5	0	.	0	.	1,468	2.6	57,550
Cardiff	88,637	57.2	53,347	34.5	1,085	0.7	0	.	0	.	11,762	7.6	154,831
Rhondda Cynon Taf	61,879	57.0	38,772	35.7	2,884	2.7	0	.	0	.	5,024	4.6	108,559
Merthyr Tydfil	16,241	59.6	9,532	35.0	650	2.4	0	.	0	.	812	3.0	27,235
Caerphilly	49,434	62.5	27,303	34.5	120	0.2	0	.	0	.	2,187	2.8	79,044
Blaenau Gwent	18,845	57.9	11,759	36.1	1,070	3.3	0	.	0	.	884	2.7	32,558
Torfaen	25,563	61.9	14,874	36.0	76	0.2	0	.	0	.	816	2.0	41,329
Monmouthshire	27,307	65.6	13,130	31.5	54	0.1	0	.	0	.	1,132	2.7	41,623
Newport	40,226	59.9	23,945	35.7	1,184	1.8	0	.	0	.	1,789	2.7	67,144
Wales	852,248	59.8	490,721	34.4	19,656	1.4	3,298	0.2	4,023	0.3	56,064	3.9	1,426,010

(a) A single discount is a reduction of 25% to the council tax bill before benefits. A double discount is a reduction of 50%.

(b) Authorities with higher than average percentages are mainly due to student exemptions.

(c) The sum of all chargeable and exempt dwellings.

Chart 3 shows that around a third of dwellings receive a single discount, generally for single occupancy.

Chart 3: Proportion of dwellings that are exempt or receive a discount/premium

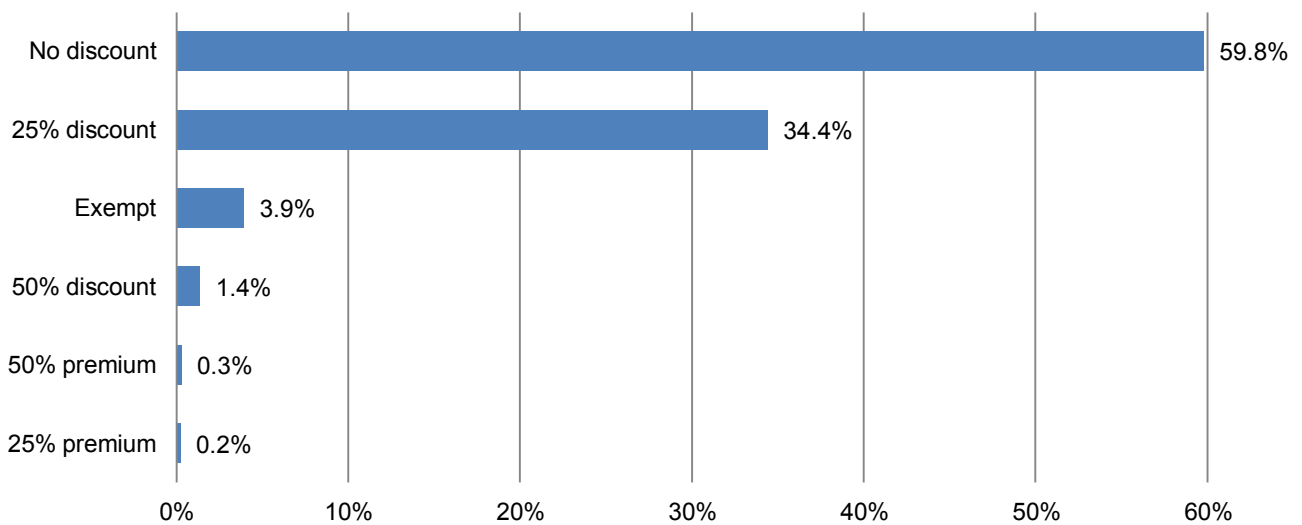


Table 5 shows that between 2016-17 and 2017-18, it is expected that type C (empty and unfurnished) will decrease by 1,089. Type N (Dwellings occupied only by students) is expected to increase by 255.

Table 5: Number of council tax exemptions, by type of exemption

Type:	1996-97	2013-14	2014-15	2015-16	2016-17	2017-18	Type as a % of the Total
A New and structural alterations	12,571	3,332	3,446	3,850	3,599	3,628	6.5
B Unoccupied dwelling owned by charity	22	45	40	37	28	36	0.1
C Empty and unfurnished	10,619	17,635	19,764	18,763	18,710	17,621	31.4
D Qualifying person in detention	73	188	197	166	173	150	0.3
E Hospital/care home patients	2,960	3,055	3,109	2,962	3,011	3,064	5.5
F Dwelling vacant on death	4,246	5,388	5,604	5,470	5,903	5,855	10.4
G Dwellings where occupation is prohibited	1,643	418	399	470	455	496	0.9
H Clergy dwellings	129	138	133	135	117	113	0.2
I Receiving care	712	449	407	407	408	381	0.7
J Providing care	83	135	120	101	96	110	0.2
K Dwelling left unoccupied by students	104	41	28	47	22	23	0.0
L Repossessions	1,850	860	653	514	376	351	0.6
M Halls of residence	1,317	2,561	2,564	2,696	2,786	2,698	4.8
N Dwellings occupied only by students	5,423	13,872	14,182	14,668	14,934	15,189	27.1
O Ministry of defence dwellings	2,175	941	935	924	923	914	1.6
P Visiting forces accommodation	235	3	4	6	3	7	0.0
Q Dwellings left empty by bankrupts	90	194	134	129	83	78	0.1
R Caravan pitches and moorings	158	202	217	238	256	271	0.5
S Under 18 years	355	502	415	350	326	305	0.5
T An annex which is unoccupied	40	221	219	223	244	260	0.5
U Severely mentally impaired	1,315	3,592	3,657	3,786	3,912	3,986	7.1
V Diplomats (from 1/4/97 only)	.	0	2	2	3	2	0.0
W Annex occupied by a dependant relative	.	555	561	559	541	526	0.9
Total exemptions	46,120	54,327	56,790	56,503	56,909	56,064	100.0

. Data not applicable.

Chart 4 shows that empty and unfurnished dwellings and those occupied by students account for more than half of all exemptions.

Chart 4: Number of dwellings that are exempt from council tax by type of exemption

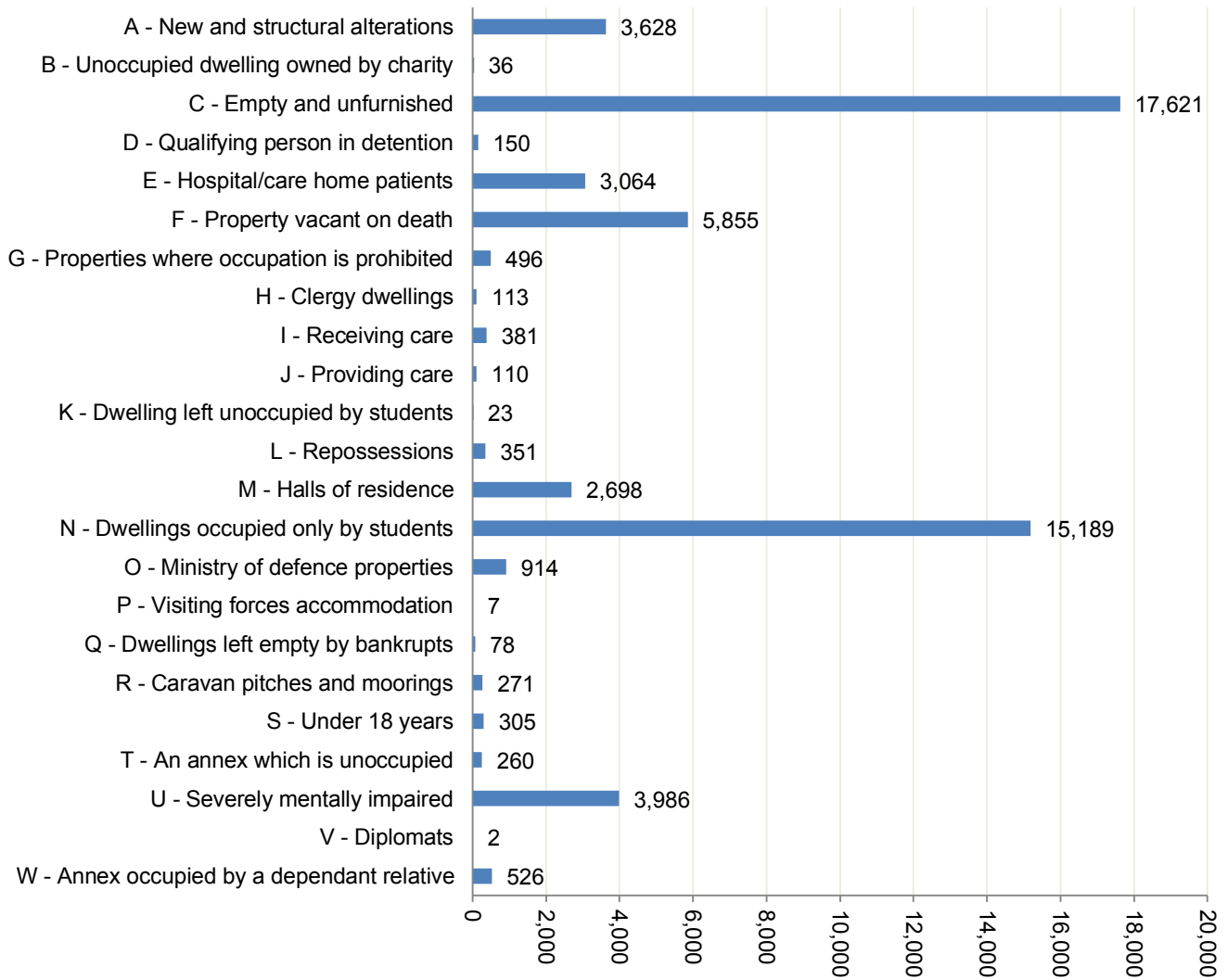


Table 6 shows the overall number of chargeable empty and second homes with a breakdown of whether they receive a discount or are charged a premium. 5 local authorities are charging an empty home premium and 5 are charging a second home premium.

Table 6: Chargeable empty and second homes, discounts and premiums, 2017-18

Billing authority	Number of dwellings													
	Chargeable empty homes with no discount or premium	Chargeable second homes with no discount or premium	Empty Homes				Second Homes				Total chargeable empty homes	Total chargeable second homes		
			Discount	Premium			Discount	Premium						
			50%	25%	50%	Total	25%	50%	Total	25%	50%	Total		
Isle of Anglesey	13	16	0	550	0	550	0	0	0	1,455	0	1,455	563	1,471
Gwynedd	1,401	5,626	29	0	0	0	0	0	0	0	0	0	1,430	5,626
Conwy	1,162	1,473	0	0	0	0	0	0	0	0	0	0	1,162	1,473
Denbighshire	888	230	0	0	0	0	0	0	0	0	0	0	888	230
Flintshire	584	194	0	0	254	254	0	0	0	0	78	78	838	272
Wrexham	404	0	0	0	98	98	0	0	0	0	0	0	502	0
Powys	964	883	0	0	414	414	0	0	0	0	378	378	1,378	1,261
Ceredigion	364	906	0	433	0	433	0	0	0	860	0	860	797	1,766
Pembrokeshire	0	0	1,892	0	0	0	0	0	0	0	2,801	2,801	1,892	2,801
Carmarthenshire	0	1,182	2,705	0	0	0	0	0	0	0	0	0	2,705	1,182
Swansea	0	2,064	2,266	0	0	0	0	0	0	0	0	0	2,266	2,064
Neath Port Talbot	0	0	1,472	0	0	0	504	0	504	0	0	0	1,472	504
Bridgend	0	34	1,105	0	0	0	0	0	0	0	0	0	1,105	34
Vale of Glamorgan	0	0	689	0	0	0	0	647	647	0	0	0	689	647
Cardiff	0	2,682	836	0	0	0	0	34	34	0	0	0	836	2,716
Rhondda Cynon Taf	0	232	2,706	0	0	0	0	0	0	0	0	0	2,706	232
Merthyr Tydfil	0	166	598	0	0	0	0	0	0	0	0	0	598	166
Caerphilly	893	274	0	0	0	0	0	0	0	0	0	0	893	274
Blaenau Gwent	0	0	994	0	0	0	0	0	0	0	0	0	994	0
Torfaen	259	7	0	0	0	0	0	0	0	0	0	0	259	7
Monmouthshire	631	132	7	0	0	0	0	5	5	0	0	0	638	137
Newport	0	5	1,114	0	0	0	0	0	0	0	0	0	1,114	5
Wales	7,563	16,106	16,413	983	766	1,749	504	686	1,190	2,315	3,257	5,572	25,725	22,868

Glossary

Data sources

The taxbase information is collected centrally by Knowledge and Analytical Services of the Welsh Government on the Council Tax Dwellings Return (CT1). The taxbase is then used by the Welsh Government to calculate levels of Revenue Support Grant for each county and police authority. County councils and police authorities use the taxbase to calculate the level of council tax necessary to meet their budgetary needs each year.

Background

Not every property on the VOA list is liable to pay full council tax, which is partly based on the property and partly based on the occupants of the property. Some properties are exempt, for example due to being empty for less than six months, or subject to a discount/premium. The full council tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the council tax bill is reduced by a quarter (25%).

Ratio to band D:

Band:	A	B	C	D	E	F	G	H	I
Ratio:	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9

Premiums

From 1 April 2017, local authorities are able to charge a premium of up to 100% of the standard rate of council tax on long-term empty homes and second homes in their areas. The legislative changes were made by the Housing (Wales) Act 2014 and the powers given to local authorities are discretionary. Whether to charge a premium on long-term empty homes or second homes (or both) is a decision made by each local authority.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the National Assembly for Wales and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main source of information on local authority council tax dwellings is the Council Tax Dwellings (CT1) return. The latest returns relate to the 2017-18 financial year.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out in November and December. The data is published in January, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. Simultaneously the releases are also published on the National Statistics Publication Hub. All releases are available to download for free.

More detailed data are also available at the same time on the StatsWales website and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series

to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Statistics on the number of dwellings liable for council tax are also published in both [England](#) and [Scotland](#).

National Statistics status

The [United Kingdom Statistics Authority](#) has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the [Code of Practice for Official Statistics](#).

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value.

All official statistics should comply with all aspects of the Code of Practice for Official Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be removed at any point when the highest standards are not maintained, and reinstated when standards are restored.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. The Act puts in place seven well-being goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the Well-being goals, and (b) lay a copy of the national indicators before the National Assembly. The 46 national indicators were laid in March 2016.

Information on indicators and associated technical information - [How do you measure a nation's progress? - National Indicators](#)

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local well-being assessments and local well-being plans.

Further details

The document is available at: <http://gov.wales/statistics-and-research/council-tax-dwellings>

Further data is available on our StatsWales website:

<https://statswales.wales.gov.uk/Catalogue/Local-Government/Finance/Council-Tax/Dwellings>

Next update

January 2018 - Statistical first release and StatsWales update for 2018-19.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@wales.gsi.gov.uk.

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