

## Council Tax Dwellings in Wales: 2016-17

### Introduction

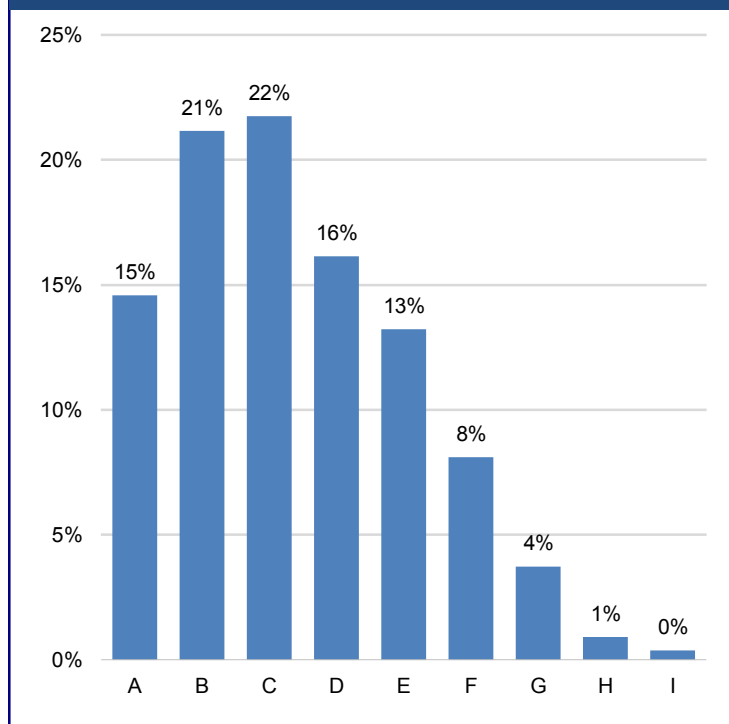
Council tax is a system of local taxation collected by local authorities. It is a tax on domestic property. Some people are exempt from paying council tax and some people get a discount.

This release provides details of the number of dwellings liable for council tax in Welsh local authorities for the financial year 2016-17. 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.

### Key points

- The total number of dwellings liable for council tax in Wales for 2016-17, has risen by 8,037 or 0.6% over the previous year to 1,358,980 (table 1). In tax-raising terms, this total is equivalent to 1,218,531 band D dwellings. Flintshire shows the highest increase of band D equivalent dwellings at 1.2% (table 2).
- Rhondda Cynon Taf has the highest number of band A properties (43,880) (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 56,909 dwellings in Wales that are exempt from council tax. This represents 4% of all dwellings. The largest exempt category is empty and unfurnished at 18,710, followed by student dwellings at 14,934, with 5,903 dwellings being exempt as a result of being vacant on death (table 5 and chart 4).

Chart 1: Distribution of dwellings by band: 2016-17



Additional information is available at [www.statswales.wales.gov.uk](http://www.statswales.wales.gov.uk)

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**Next update:** January 2017 (provisional)

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Table 1 shows that Rhondda Cynon Taf has the highest number of band A dwellings at 43,880. This accounts for 22% of all band A properties. Monmouthshire has the lowest number of band A properties at 501.

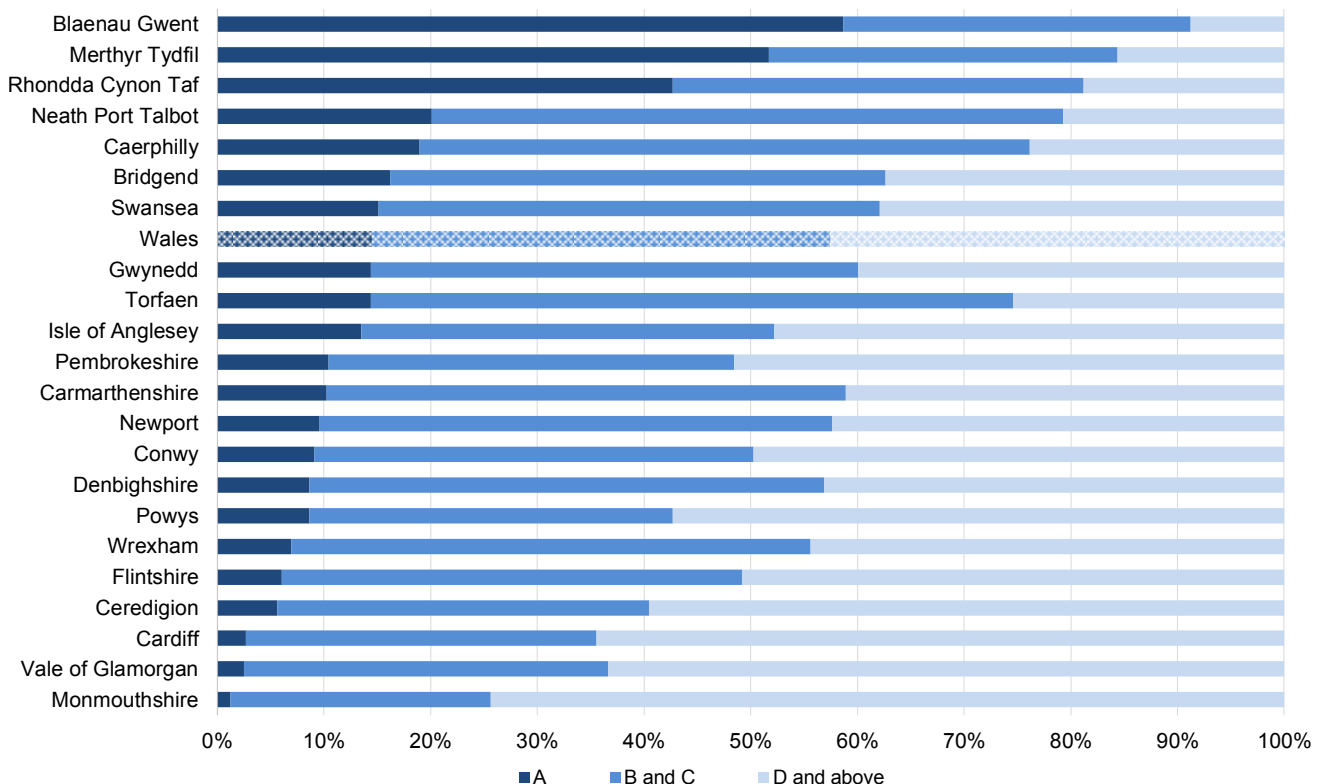
**Table 1: Number of council tax chargeable dwellings by band, 2016-17 (a)**

Billing authority	Band/Band values									Total chargeable dwellings
	A	B	C	D	E	F	G	H	I	
	Under £44,000	£44,001-£65,000	£65,001-£91,000	£91,001-£123,000	£123,001-£162,000	£162,001-£223,000	£223,001-£324,000	£324,001-£424,000	Over £424,000	
Isle of Anglesey	4,548	6,576	6,477	7,048	5,347	2,519	1,020	157	48	33,740
Gwynedd	8,267	14,668	11,523	9,837	7,798	3,819	1,228	177	70	57,387
Conwy	4,986	7,859	14,659	11,373	8,575	4,809	1,853	415	161	54,690
Denbighshire	3,726	6,930	13,828	7,486	5,206	3,510	1,920	293	159	43,058
Flintshire	3,981	8,906	19,500	12,340	10,218	6,996	3,084	565	226	65,816
Wrexham	4,012	12,079	16,085	9,709	7,714	4,826	2,418	700	291	57,834
Powys	5,372	8,782	12,381	9,898	11,765	9,155	4,018	581	198	62,150
Ceredigion	1,854	4,480	6,981	6,949	8,262	3,384	889	98	19	32,916
Pembrokeshire	6,178	9,109	13,330	10,566	11,799	5,678	1,990	303	90	59,043
Carmarthenshire	8,545	23,324	17,291	13,477	12,385	6,032	2,040	283	67	83,444
Swansea	15,956	26,767	22,710	15,288	11,789	7,620	3,675	1,104	494	105,403
Neath Port Talbot	12,791	26,498	11,146	6,994	4,222	1,350	489	98	20	63,608
Bridgend	10,003	14,754	13,919	9,972	7,224	4,086	1,393	276	99	61,726
Vale of Glamorgan	1,369	5,963	12,878	10,623	9,420	6,630	5,174	2,113	984	55,154
Cardiff	3,775	16,907	29,626	32,850	25,547	19,366	9,420	2,614	1,372	141,477
Rhondda Cynon Taf	43,880	23,802	15,740	8,652	6,160	3,137	1,102	173	63	102,709
Merthyr Tydfil	13,521	6,429	2,118	2,044	1,362	537	139	2	7	26,159
Caerphilly	14,533	25,875	17,998	9,008	6,240	2,185	734	85	67	76,725
Blaenau Gwent	18,472	7,783	2,474	1,545	833	305	52	3	19	31,486
Torfaen	5,796	12,660	11,566	3,948	3,480	2,075	638	63	24	40,250
Monmouthshire	501	3,159	6,668	8,406	6,909	7,224	5,083	1,696	654	40,300
Newport	6,142	14,086	16,630	11,439	7,405	5,042	2,468	516	177	63,905
Wales	198,208	287,396	295,528	219,451	179,660	110,285	50,827	12,315	5,309	1,358,980

(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**



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 Flintshire has the highest percentage increase at 1.24%, followed by Bridgend at 1.13%.

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

Billing authority	2015-16	2016-17	Difference	Percentage Difference	Assumed collection rate (%)
Isle of Anglesey	30,646	30,709	63	0.20	98.5
Gwynedd	50,339	50,437	98	0.19	99.0
Conwy	50,391	50,504	113	0.23	98.5
Denbighshire	39,328	39,480	151	0.39	98.5
Flintshire	62,619	63,393	774	1.24	99.0
Wrexham	53,656	53,821	165	0.31	98.4
Powys	61,813	62,114	301	0.49	98.5
Ceredigion	31,573	31,773	200	0.63	96.5
Pembrokeshire	54,722	55,033	311	0.57	97.8
Carmarthenshire	72,180	72,748	567	0.79	97.5
Swansea	91,350	91,437	87	0.10	97.5
Neath Port Talbot	48,255	48,477	223	0.46	96.0
Bridgend	52,651	53,247	596	1.13	97.5
Vale of Glamorgan	57,702	58,291	589	1.02	97.0
Cardiff	141,912	143,439	1,527	1.08	98.5
Rhondda Cynon Taf	75,565	76,207	642	0.85	97.5
Merthyr Tydfil	18,464	18,642	178	0.97	96.0
Caerphilly	61,153	61,418	265	0.43	97.0
Blaenau Gwent	21,080	21,200	120	0.57	94.5
Torfaen	33,045	33,228	183	0.55	99.0
Monmouthshire	45,471	45,789	318	0.70	98.5
Newport	56,550	57,146	596	1.05	98.3
Wales	1,210,462	1,218,531	8,069	0.67	97.9

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

Table 3 shows that in 2016-17, 37% of all chargeable dwellings will receive a discount.

**Table 3: Council tax discounts and exemptions**

	1996-97	2012-13	2013-14	2014-15	2015-16	2016-17
Total number of dwellings	1,245,713	1,384,994	1,392,632	1,399,821	1,407,446	1,415,889
Of which:						
Exempt dwellings	46,120	52,403	54,327	56,790	56,503	56,909
Chargeable dwellings	1,199,593	1,332,591	1,338,304	1,343,031	1,350,943	1,358,980
Of which discounts (a):						
Dwellings with a 25% discount	373,169	480,192	482,558	482,856	484,970	486,116
Dwellings with a 50% discount	25,645	19,002	19,210	20,035	19,124	19,145
Dwellings with a variable discount	.	0	0	0	0	0
Band D equivalent dwellings (b)	1,008,031	1,190,643	1,196,427	1,201,231	1,209,577	1,217,665
Collection rate (percentage)	96.28	97.56	96.96	97.60	97.75	97.86
Net band D dwellings	970,487	1,161,620	1,160,036	1,172,442	1,182,327	1,191,638
Class O exempt dwellings (c)	1,884	903	893	891	885	866
Tax setting taxbase (d)	972,371	1,162,523	1,160,929	1,173,333	1,183,212	1,192,504
Memorandum:						
Dwellings subject to disability reduction (e)	9,136	12,679	12,640	12,353	12,165	11,933

. Data not applicable.

- (a) 25% discounts are generally due to single person occupancy. 50% discounts are generally due to long term empty properties.
- (b) Adjusted chargeable dwellings net of discounts and converted to band D equivalent dwellings.
- (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.
- (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 Neath Port Talbot has the highest proportion of single discounts. Carmarthenshire has the highest proportion of dwellings with a double discount.

**Table 4 : Discounts and exemptions by authority: 2016-17**

Billing authority	Dwellings with:								Total dwellings (c)
	No discount		Single discount (a)		Double discount (a)		Full exemption (b)		
	number	% of total	number	% of total	number	% of total	number	% of total	
Isle of Anglesey	22,297	63.6	11,381	32.5	62	0.2	1,293	3.7	35,033
Gwynedd	39,018	64.2	18,231	30.0	138	0.2	3,374	5.6	60,761
Conwy	33,638	59.3	20,936	36.9	116	0.2	1,995	3.5	56,685
Denbighshire	27,040	60.9	15,945	35.9	73	0.2	1,360	3.1	44,418
Flintshire	44,233	65.5	21,516	31.8	67	0.1	1,758	2.6	67,574
Wrexham	37,546	62.8	20,224	33.8	64	0.1	1,994	3.3	59,828
Powys	40,871	63.6	21,179	33.0	100	0.2	2,092	3.3	64,242
Ceredigion	21,853	62.0	10,951	31.0	112	0.3	2,359	6.7	35,275
Pembrokeshire	37,791	62.0	19,536	32.1	1,716	2.8	1,863	3.1	60,906
Carmarthenshire	51,830	60.1	28,666	33.3	2,948	3.4	2,760	3.2	86,204
Swansea	62,154	55.6	40,634	36.3	2,615	2.3	6,413	5.7	111,816
Neath Port Talbot	37,240	56.8	24,750	37.7	1,618	2.5	2,010	3.1	65,618
Bridgend	40,006	63.5	20,639	32.7	1,081	1.7	1,296	2.1	63,022
Vale of Glamorgan	34,741	61.3	19,010	33.6	1,403	2.5	1,485	2.6	56,639
Cardiff	86,106	56.3	54,274	35.5	1,097	0.7	11,509	7.5	152,986
Rhondda Cynon Taf	61,523	56.9	38,350	35.5	2,836	2.6	5,338	4.9	108,047
Merthyr Tydfil	16,257	60.2	9,251	34.3	651	2.4	835	3.1	26,994
Caerphilly	49,404	62.6	27,191	34.5	130	0.2	2,164	2.7	78,889
Blaenau Gwent	18,826	58.1	11,576	35.7	1,084	3.3	939	2.9	32,425
Torfaen	25,315	61.6	14,860	36.2	75	0.2	850	2.1	41,100
Monmouthshire	27,316	65.9	12,928	31.2	56	0.1	1,152	2.8	41,452
Newport	38,714	58.7	24,088	36.5	1,103	1.7	2,070	3.1	65,975
Wales	853,719	60.3	486,116	34.3	19,145	1.4	56,909	4.0	1,415,889

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

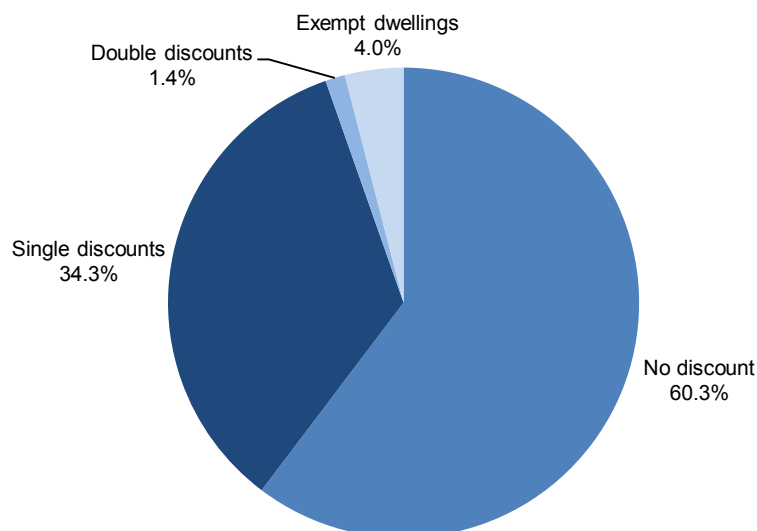


Table 5 shows that between 2015-16 and 2016-17, it is expected that type A (new and structural alterations) will decrease by 251. Type F (properties vacant on death) is expected to increase by 433.

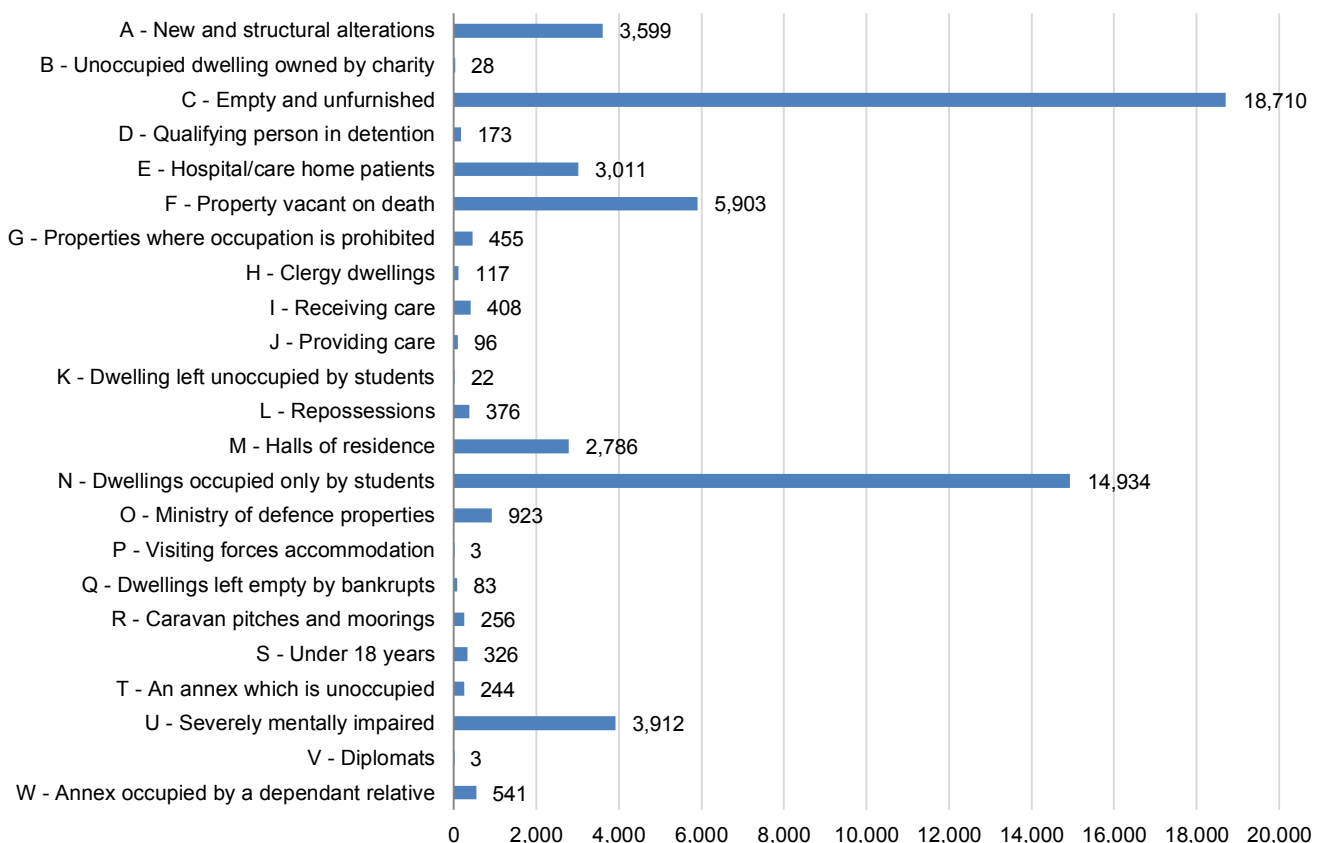
**Table 5: Number of council tax exemptions, by type of exemption**

Type:	1996-97	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17 type as % of total
A New and structural alterations	12,571	3,304	3,332	3,446	3,850	3,599	6.3
B Unoccupied dwelling owned by charity	22	26	45	40	37	28	0.0
C Empty and unfurnished	10,619	16,470	17,635	19,764	18,763	18,710	32.9
D Qualifying person in detention	73	171	188	197	166	173	0.3
E Hospital/care home patients	2,960	3,079	3,055	3,109	2,962	3,011	5.3
F Property vacant on death	4,246	5,220	5,388	5,604	5,470	5,903	10.4
G Properties where occupation is prohibited	1,643	430	418	399	470	455	0.8
H Clergy dwellings	129	141	138	133	135	117	0.2
I Receiving care	712	445	449	407	407	408	0.7
J Providing care	83	107	135	120	101	96	0.2
K Dwelling left unoccupied by students	104	47	41	28	47	22	0.0
L Repossessions	1,850	1,173	860	653	514	376	0.7
M Halls of residence	1,317	2,308	2,561	2,564	2,696	2,786	4.9
N Dwellings occupied only by students	5,423	13,487	13,872	14,182	14,668	14,934	26.2
O Ministry of defence properties	2,175	934	941	935	924	923	1.6
P Visiting forces accommodation	235	4	3	4	6	3	0.0
Q Dwellings left empty by bankrupts	90	144	194	134	129	83	0.1
R Caravan pitches and moorings	158	206	202	217	238	256	0.4
S Under 18 years	355	507	502	415	350	326	0.6
T An annex which is unoccupied	40	186	221	219	223	244	0.4
U Severely mentally impaired	1,315	3,496	3,592	3,657	3,786	3,912	6.9
V Diplomats (from 1/4/97 only)	.	1	0	2	2	3	0.0
W Annex occupied by a dependant relative	.	517	555	561	559	541	1.0
<b>Total exemptions</b>	<b>46,120</b>	<b>52,403</b>	<b>54,327</b>	<b>56,790</b>	<b>56,503</b>	<b>56,909</b>	<b>100.0</b>

. 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**



## TECHNICAL NOTES ON COUNCIL TAX DWELLINGS DATA

### 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. 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

### Data quality

Wales collect 100% of returns from all twenty-two unitary authorities. We publish a detailed [quality report](#) on Welsh Local Government Finance statistics.

### Rounding

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.

### Accessing the data

Much of the data behind the charts and tables in this release are available on 'StatsWales' (a free-to-use internet service that allows visitors to view, manipulate, create and download information from the most up to date and detailed official data in Wales). To access the data, please click on the following link: <https://statswales.wales.gov.uk/Catalogue/Local-Government/Finance/Council-Tax/Dwellings>

Local Government > Finance > Council Tax > Dwellings

### Further information

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

### Feedback

We welcome feedback on our statistics. If you have any comments, suggestions or queries or if you need more information, please contact us using the details below.

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