

Council tax dwellings in Wales: 2014-15

Introduction

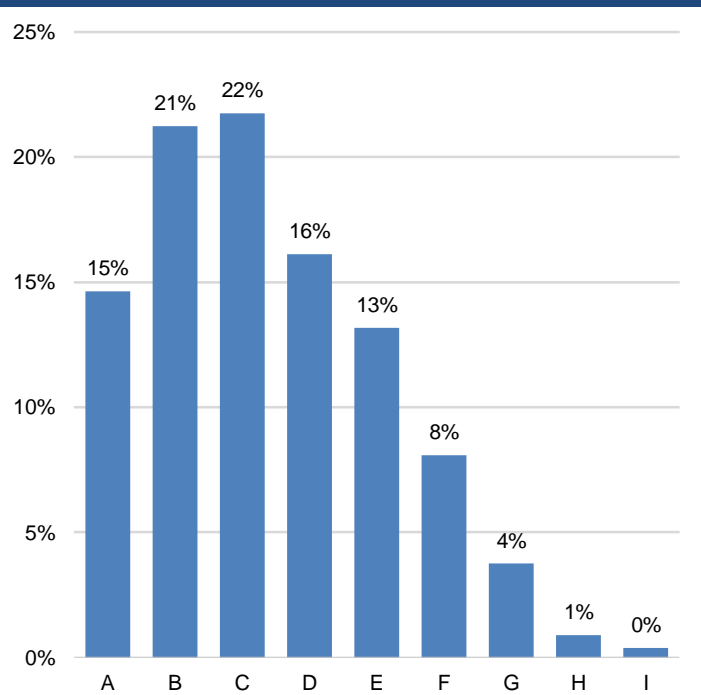
Council tax is a system of local taxation collected by local authorities. It is a tax on domestic property. Some people are exempt from paying council tax and some people get a discount.

This release provides details of the number of dwellings liable for council tax in Welsh local authorities for the financial year 2014-15. The Valuation Office Agency (VOA) produces a list of all 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 2014-15, has risen by 4,727 or 0.4% over the previous year to 1,343,031 (table 1). In tax raising terms, this total is equivalent to 1,202,122 band D dwellings. Vale of Glamorgan shows the highest increase of band D equivalent dwellings at 0.8% (table 2).
- Rhondda Cynon Taf has the highest number of band A properties (43,799) (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 56,790 dwellings in Wales that are exempt from council tax. This represents 4.1% of all dwellings. The largest exempt category is empty and unfurnished at 19,764, followed by student dwellings at 14,182, with 5,604 dwellings being exempt as a result of being vacant on death (table 5 and chart 4).

Chart 1: Distribution of dwellings by band: 2014-15



Additional information is available at www.statswales.wales.gov.uk

Statistician: Anthony Newby

Tel: 029 2082 3519

Email: stats.finance@wales.gsi.gov.uk

Next update: January 2015 (provisional)

Twitter: www.twitter.com/statisticswales | www.twitter.com/ystadegaucymru

Cyhoeddwyd gan Y Gwasanaethau Gwybodaeth a Dadansoddi

Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ

Ffôn – Swyddfa'r Wasg **029 2089 8099**, Ymholiadau Cyhoeddus **029 2082 3332**

www.cymru.gov.uk/ystadegau

Issued by Knowledge and Analytical Services

Welsh Government, Cathays Park, Cardiff, CF10 3NQ

Telephone – Press Office **029 2089 8099**, Public Enquiries **029 2082 5050**

www.wales.gov.uk/statistics



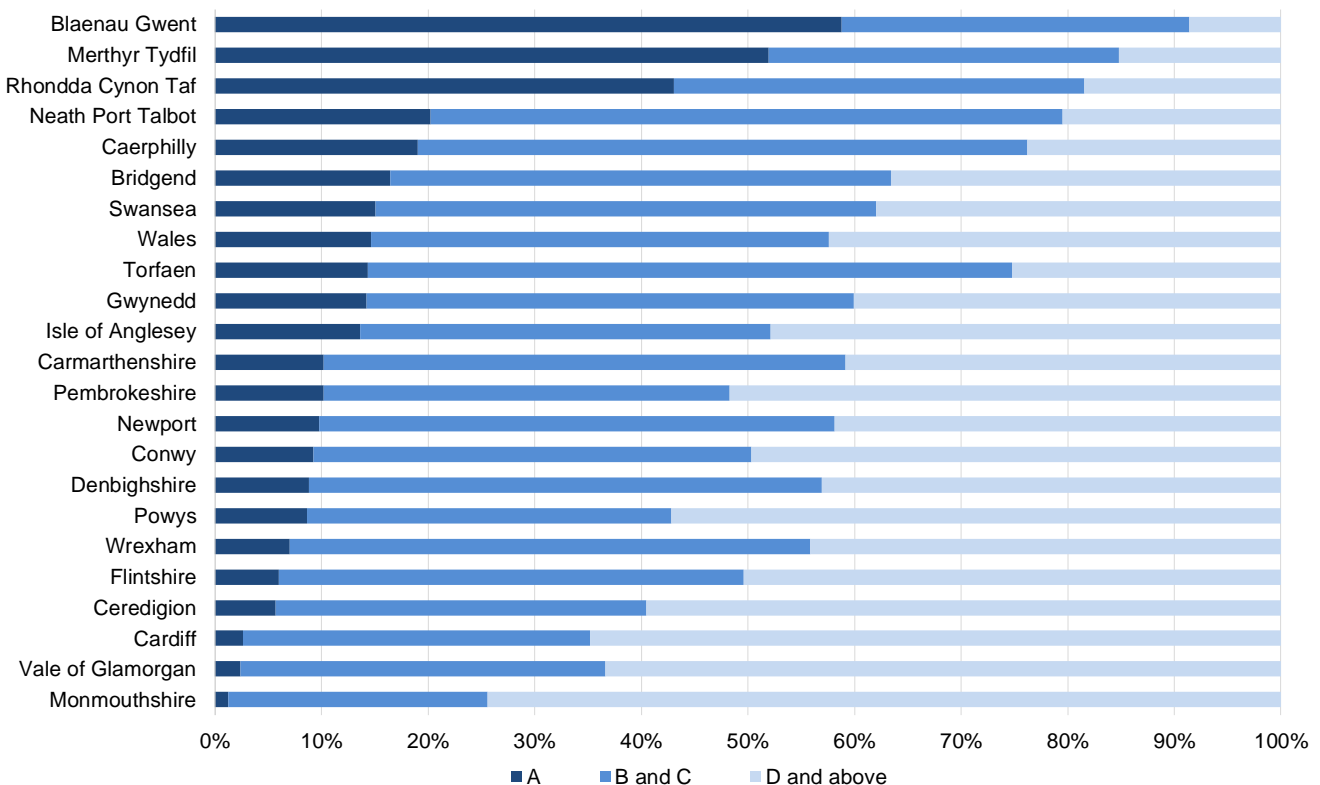
Table 1 shows the council tax dwellings by band. Rhondda Cynon Taf has the highest number of band A dwellings at 43,799. This accounts for 22% of all band A properties. Monmouthshire has the lowest number of band A properties at 486.

Table 1: Number of council tax chargeable dwellings, 2014-15 (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	4,561	6,499	6,427	7,076	5,268	2,475	1,030	154	49	33,539
Gwynedd	8,143	14,661	11,466	9,870	7,791	3,758	1,228	177	69	57,162
Conwy	5,017	7,736	14,589	11,271	8,537	4,755	1,852	407	156	54,320
Denbighshire	3,765	6,879	13,650	7,427	5,145	3,423	1,914	294	158	42,655
Flintshire	3,854	8,882	19,344	12,031	9,948	6,791	3,011	567	232	64,660
Wrexham	4,049	12,046	16,035	9,602	7,647	4,768	2,417	699	287	57,550
Powys	5,343	8,775	12,310	9,733	11,688	9,050	4,011	585	204	61,699
Ceredigion	1,858	4,400	6,915	6,886	8,183	3,341	854	97	20	32,554
Pembrokeshire	5,903	8,965	13,124	10,322	11,671	5,622	1,962	301	97	57,967
Carmarthenshire	8,379	23,315	16,958	13,226	12,101	5,943	1,991	263	64	82,240
Swansea	15,750	26,672	22,385	15,132	11,728	7,555	3,660	1,073	483	104,438
Neath Port Talbot	12,683	26,276	10,957	6,885	4,043	1,315	488	101	21	62,769
Bridgend	9,990	14,748	13,789	9,656	6,932	3,913	1,364	275	97	60,764
Vale of Glamorgan	1,304	5,781	12,762	10,435	9,205	6,536	5,128	2,090	969	54,210
Cardiff	3,681	16,446	29,076	32,508	25,475	19,361	9,348	2,540	1,323	139,758
Rhondda Cynon Taf	43,799	23,646	15,455	8,518	5,864	3,066	1,088	166	64	101,666
Merthyr Tydfil	13,407	6,416	2,072	2,002	1,267	512	135	4	10	25,825
Caerphilly	14,454	25,717	17,818	8,902	6,128	2,195	710	87	71	76,082
Blaenau Gwent	18,352	7,743	2,435	1,508	804	294	51	3	19	31,209
Torfaen	5,674	12,530	11,415	3,914	3,362	2,022	626	60	25	39,628
Monmouthshire	486	3,042	6,619	8,253	6,803	7,106	5,067	1,680	643	39,699
Newport	6,118	13,906	16,392	11,164	7,135	4,850	2,408	501	163	62,637
Wales	196,570	285,081	291,993	216,321	176,725	108,651	50,343	12,124	5,224	1,343,031

(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. Monmouthshire has nearly three quarters of their dwellings in band D or above.



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 the band D amount (see notes page for ratios).

Table 2 shows the year on year increases in the number of band D equivalent dwellings. Vale of Glamorgan is showing the highest percentage increase at 0.8%, followed by Newport at 0.7%.

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

Billing authority	2013-14	2014-15	Difference	Percentage Difference	Memorandum: Assumed collection rate (%)
Isle of Anglesey	30,419	30,527	107	0.4	98.5
Gwynedd	50,142	50,171	29	0.1	99.0
Conwy	50,146	50,271	125	0.3	98.5
Denbighshire	38,974	39,032	58	0.1	98.3
Flintshire	61,799	62,122	323	0.5	99.0
Wrexham	53,205	53,487	282	0.5	98.2
Powys	60,596	60,939	343	0.6	98.5
Ceredigion	31,236	31,440	204	0.7	96.5
Pembrokeshire	53,893	54,212	320	0.6	97.5
Carmarthenshire	71,232	71,698	466	0.7	97.5
Swansea	90,226	90,633	407	0.5	97.5
Neath Port Talbot	47,620	47,826	205	0.4	96.0
Bridgend	51,892	52,130	238	0.5	97.0
Vale of Glamorgan	56,923	57,352	429	0.8	96.0
Cardiff	141,226	141,302	76	0.1	98.2
Rhondda Cynon Taf	75,035	75,189	154	0.2	96.5
Merthyr Tydfil	18,235	18,364	128	0.7	96.0
Caerphilly	60,518	60,837	319	0.5	97.0
Blaenau Gwent	20,993	21,008	15	0.1	93.5
Torfaen	32,494	32,535	41	0.1	98.0
Monmouthshire	44,983	45,102	119	0.3	98.0
Newport	55,531	55,945	414	0.7	98.3
Wales	1,197,320	1,202,122	4,802	0.4	97.6

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

Table 3 shows council tax discounts and exemptions over time. In 2014-15, 37% of all chargeable dwellings will receive a discount.

Table 3: Council tax dwellings

	1996-97	2010-11	2011-12	2012-13	2013-14	2014-15
Total number of dwellings	1,245,713	1,369,902	1,377,005	1,384,994	1,392,632	1,399,821
Of which:						
Exempt dwellings	46,120	49,255	49,993	52,403	54,327	56,790
Chargeable dwellings	1,199,593	1,320,647	1,327,012	1,332,591	1,338,304	1,343,031
Of which discounts (a):						
Dwellings with a 25% discount	373,169	475,678	480,922	480,192	482,558	482,856
Dwellings with a 50% discount	25,645	22,277	19,519	19,002	19,210	20,035
Dwellings with a variable discount	.	0	0	0	0	0
Band D equivalent dwellings (b)	1,008,031	1,177,334	1,184,160	1,190,643	1,196,427	1,201,231
Collection rate (percentage)	96.28	97.45	97.55	97.56	96.96	97.60
Net band D dwellings	970,487	1,147,276	1,155,149	1,161,620	1,160,036	1,172,442
Class O exempt dwellings (c)	1,884	903	936	903	893	891
Tax setting taxbase (d)	972,371	1,148,179	1,156,085	1,162,523	1,160,929	1,173,333
Memorandum:						
Dwellings subject to disability reduction (e)	9,136	12,177	12,633	12,679	12,640	12,353

(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.

Table 4 shows discounts and exemptions for 2014-15 by authority. Discounts are given for several reasons such as sole occupancy and sharing a house with a student. 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 in Wales: 2014-15

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	22,249	64.0	11,209	32.2	81	0.2	1,251	3.6	34,790
Gwynedd	38,555	63.9	18,466	30.6	141	0.2	3,193	5.3	60,355
Conwy	34,116	60.6	20,088	35.7	116	0.2	1,952	3.5	56,272
Denbighshire	26,659	60.6	15,916	36.2	80	0.2	1,364	3.1	44,019
Flintshire	43,109	65.0	21,481	32.4	70	0.1	1,652	2.5	66,312
Wrexham	37,221	62.8	20,268	34.2	61	0.1	1,763	3.0	59,313
Powys	39,186	61.5	20,879	32.8	1,634	2.6	2,012	3.2	63,711
Ceredigion	21,746	62.1	10,701	30.5	107	0.3	2,489	7.1	35,043
Pembrokeshire	37,271	62.3	19,142	32.0	1,554	2.6	1,843	3.1	59,810
Carmarthenshire	51,405	60.4	28,038	33.0	2,797	3.3	2,798	3.3	85,038
Swansea	61,593	55.6	40,413	36.5	2,432	2.2	6,253	5.6	110,691
Neath Port Talbot	37,062	57.0	24,085	37.1	1,622	2.5	2,237	3.4	65,006
Bridgend	38,957	63.0	20,758	33.5	1,049	1.7	1,120	1.8	61,884
Vale of Glamorgan	34,619	62.2	18,255	32.8	1,336	2.4	1,466	2.6	55,676
Cardiff	82,916	54.8	55,754	36.9	1,088	0.7	11,428	7.6	151,186
Rhondda Cynon Taf	60,349	56.3	38,742	36.2	2,575	2.4	5,482	5.1	107,148
Merthyr Tydfil	16,081	60.0	9,160	34.2	584	2.2	956	3.6	26,781
Caerphilly	48,743	62.3	27,222	34.8	117	0.1	2,204	2.8	78,286
Blaenau Gwent	18,647	57.9	11,621	36.1	941	2.9	1,020	3.2	32,229
Torfaen	24,677	60.7	14,447	35.6	504	1.2	1,007	2.5	40,635
Monmouthshire	26,723	65.2	12,925	31.6	51	0.1	1,258	3.1	40,957
Newport	38,256	59.1	23,286	36.0	1,095	1.7	2,042	3.2	64,679
Wales	840,140	60.0	482,856	34.5	20,035	1.4	56,790	4.1	1,399,821

(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 the proportion of dwellings in Wales that are exempt or receive one or more discounts. It shows that around a third of dwellings receive a single discount, generally for single occupancy.

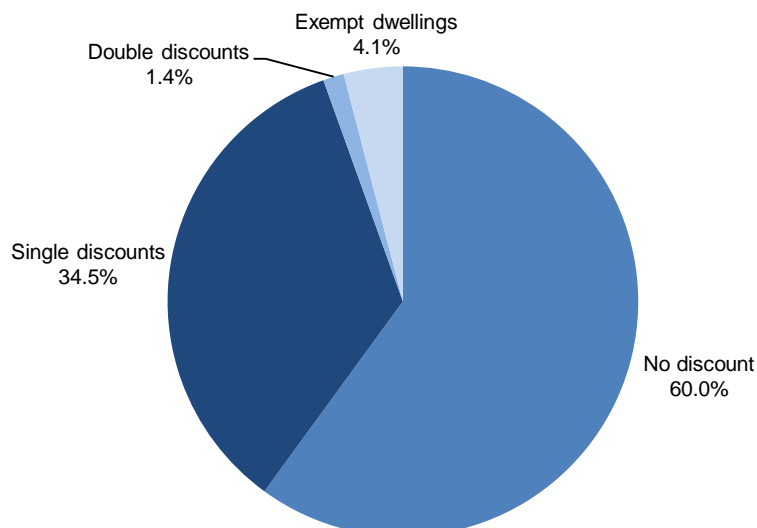
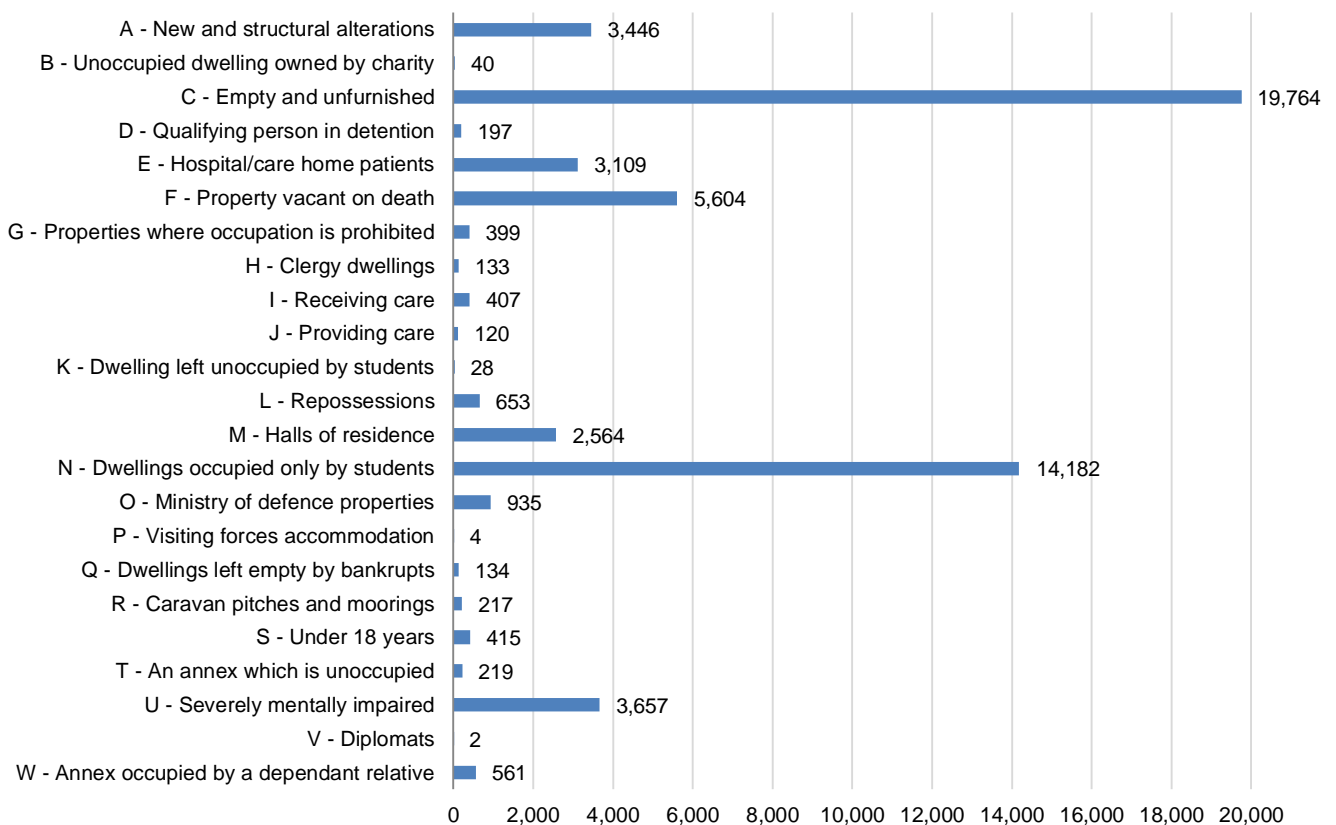


Table 5 shows the number of exempt dwellings year-on-year by type of exemption. Between 2013-14 and 2014-15, it is expected that type C (short term empty and unfurnished) will increase by over 2,000 mainly due to properties remaining empty for longer as a result of the current housing market and also the impact of welfare reform changes. Type N (dwellings occupied only by students) is expected to increase by over 300.

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

	1996-97	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15 type as % of total
Type:							
A New and structural alterations	12,571	2,983	3,169	3,304	3,332	3,446	6.1
B Unoccupied dwelling owned by charity	22	26	27	26	45	40	0.1
C Empty and unfurnished	10,619	16,105	15,469	16,470	17,635	19,764	34.8
D Qualifying person in detention	73	132	179	171	188	197	0.3
E Hospital/care home patients	2,960	2,839	2,949	3,079	3,055	3,109	5.5
F Property vacant on death	4,246	4,906	5,144	5,220	5,388	5,604	9.9
G Properties where occupation is prohibited	1,643	486	442	430	418	399	0.7
H Clergy dwellings	129	114	120	141	138	133	0.2
I Receiving care	712	382	392	445	449	407	0.7
J Providing care	83	107	104	107	135	120	0.2
K Dwelling left unoccupied by students	104	135	100	47	41	28	0.0
L Repossessions	1,850	1,505	1,309	1,173	860	653	1.1
M Halls of residence	1,317	2,209	2,291	2,308	2,561	2,564	4.5
N Dwellings occupied only by students	5,423	11,662	12,499	13,487	13,872	14,182	25.0
O Ministry of defence properties	2,175	951	944	934	941	935	1.6
P Visiting forces accommodation	235	3	5	4	3	4	0.0
Q Dwellings left empty by bankrupts	90	122	170	144	194	134	0.2
R Caravan pitches and moorings	158	186	186	206	202	217	0.4
S Under 18 years	355	506	495	507	502	415	0.7
T An annex which is unoccupied	40	133	162	186	221	219	0.4
U Severely mentally impaired	1,315	3,280	3,346	3,496	3,592	3,657	6.4
V Diplomats (from 1/4/97 only)	.	1	1	1	0	2	0.0
W Annex occupied by a dependant relative	.	482	490	517	555	561	1.0
	46,120	49,255	49,993	52,403	54,327	56,790	100.0

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



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

Quality

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

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 shown in this release can be found on StatsWales (a free-to-use internet service that allows visitors to view, manipulate, create and download tables from the most up to date and detailed official data in Wales). Please use the following site: statswales.wales.gov.uk then:

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 actively encourage feedback of our statistics. If you have any comments or queries, or require further information, then please contact us using the details below. Contact details can also be found [here](#).

Local Government Finance Statistics
Knowledge and Analytical Services
Welsh Government
Cathays Park
Cardiff
CF10 3NQ

Email: stats.finance@wales.gsi.gov.uk
Tel: 029 2082 3519