

COUNCIL TAX DWELLINGS IN WALES: 2013-14

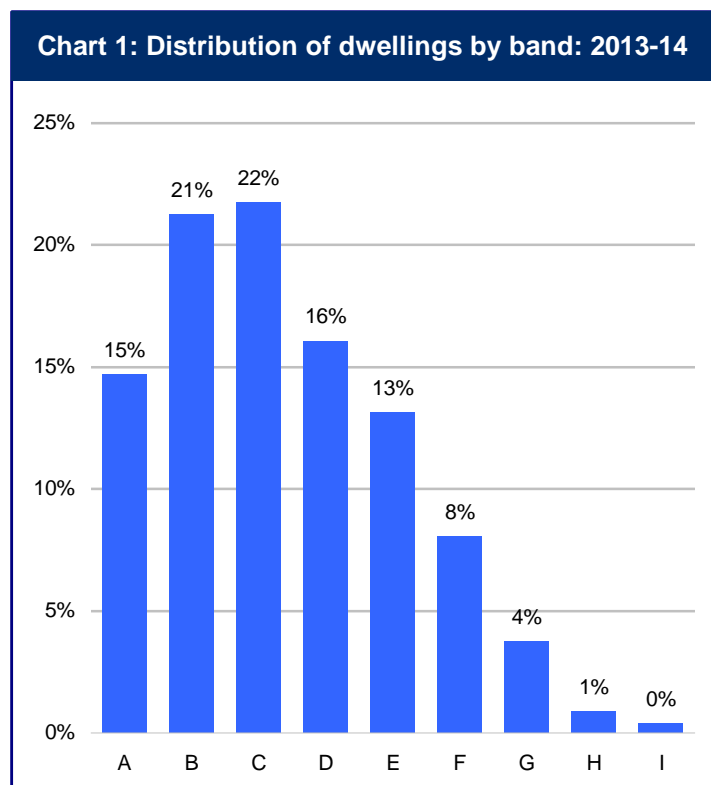
Introduction

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 2013-14. 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 2013-14, has risen by 5,713 or 0.4% over the previous year to 1,338,304 (table 1). In tax raising terms, this total is equivalent to 1,197,320 band D dwellings. Monmouthshire is showing the highest increase of band D equivalent dwellings at 1.4% (table 2).
- Rhondda Cynon Taf has the highest number of band A properties (44,103) (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 liable person (chart 3).
- There are 54,327 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 17,635, followed by student dwellings at 13,872, with 5,388 dwellings being exempt as a result of being vacant on death (table 5 and chart 4).



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

Statistician: Anthony Newby

Tel: 029 2082 3963

E-mail: stats.finance@wales.gsi.gov.uk

Next update: January 2014 (provisional)

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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



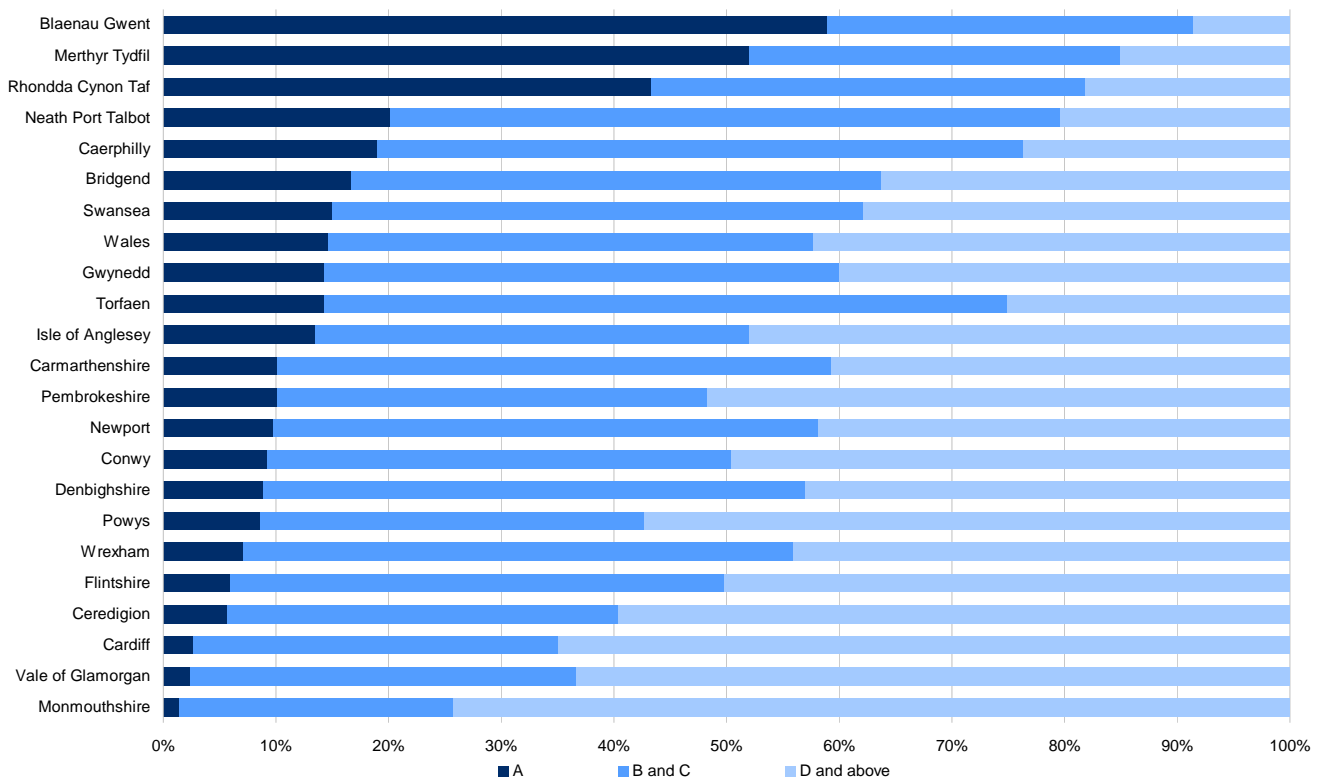
Table 1 shows the council tax dwellings by band. Rhondda Cynon Taf has the highest number of band A dwellings at 44,103. This accounts for 22% of all band A properties. Monmouthshire has the lowest number of band A properties at 553.

Table 1: Number of council tax chargeable dwellings, 2013-14 (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	4,490	6,516	6,361	7,061	5,256	2,448	1,024	156	49	33,361
Gwynedd	8,173	14,674	11,475	9,848	7,771	3,754	1,222	174	71	57,162
Conwy	4,982	7,747	14,553	11,199	8,516	4,732	1,849	407	155	54,140
Denbighshire	3,763	6,865	13,640	7,426	5,134	3,413	1,899	291	157	42,588
Flintshire	3,835	8,939	19,295	11,910	9,866	6,693	3,000	572	230	64,340
Wrexham	4,056	12,055	15,923	9,579	7,593	4,699	2,409	703	285	57,302
Powys	5,255	8,662	12,243	9,666	11,619	8,994	3,996	590	203	61,228
Ceredigion	1,849	4,349	6,900	6,827	8,205	3,321	843	97	19	32,410
Pembrokeshire	5,836	8,915	13,028	10,291	11,561	5,566	1,964	293	91	57,545
Carmarthenshire	8,276	23,234	16,968	13,058	12,027	5,870	1,957	260	63	81,713
Swansea	15,680	26,487	22,429	15,084	11,678	7,511	3,598	1,061	472	104,000
Neath Port Talbot	12,646	26,313	10,935	6,843	3,988	1,292	480	100	21	62,618
Bridgend	10,070	14,787	13,733	9,490	6,865	3,864	1,344	272	95	60,520
Vale of Glamorgan	1,282	5,799	12,778	10,408	9,218	6,494	5,133	2,072	960	54,144
Cardiff	3,682	16,345	28,849	32,575	25,616	19,260	9,287	2,523	1,301	139,438
Rhondda Cynon Taf	44,103	23,692	15,401	8,393	5,763	3,024	1,086	160	63	101,685
Merthyr Tydfil	13,384	6,401	2,052	1,996	1,230	507	131	4	8	25,713
Caerphilly	14,417	25,743	17,638	8,857	5,930	2,265	716	86	71	75,723
Blaenau Gwent	18,388	7,750	2,404	1,497	799	291	46	3	21	31,199
Torfaen	5,677	12,553	11,451	3,941	3,333	1,976	621	61	26	39,639
Monmouthshire	553	3,029	6,606	8,233	6,728	7,063	5,026	1,670	651	39,559
Newport	6,081	13,875	16,266	11,043	7,036	4,876	2,425	508	168	62,278
Wales	196,478	284,730	290,928	215,224	175,732	107,913	50,056	12,063	5,180	1,338,304

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

Chart 2 shows that over 50% of dwellings in Blaenau Gwent and Merthyr Tydfil are in band A. Monmouthshire has over 70% 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. Monmouthshire is showing the highest percentage increase at 1.4%, followed by Bridgend at 1.3%.

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

Billing authority	2012-13	2013-14	Difference	Percentage Difference	Memorandum: Assumed collection rate (%)
Isle of Anglesey	30,309	30,419	110	0.4	97.5
Gwynedd	50,148	50,142	-6	-0.0	97.5
Conwy	49,974	50,146	172	0.3	98.5
Denbighshire	38,777	38,974	197	0.5	97.5
Flintshire	61,480	61,799	319	0.5	97.5
Wrexham	52,668	53,205	538	1.0	98.2
Powys	60,263	60,596	333	0.6	97.5
Ceredigion	31,256	31,236	-19	-0.1	96.5
Pembrokeshire	53,725	53,893	168	0.3	97.7
Carmarthenshire	70,775	71,232	456	0.6	96.0
Swansea	90,057	90,226	169	0.2	97.0
Neath Port Talbot	47,674	47,620	-54	-0.1	96.0
Bridgend	51,229	51,892	664	1.3	96.5
Vale of Glamorgan	56,887	56,923	36	0.1	95.5
Cardiff	140,479	141,226	747	0.5	97.7
Rhondda Cynon Taf	75,031	75,035	4	0.0	96.5
Merthyr Tydfil	18,213	18,235	23	0.1	95.0
Caerphilly	59,951	60,518	567	0.9	97.0
Blaenau Gwent	20,855	20,993	138	0.7	93.5
Torfaen	32,243	32,494	251	0.8	95.0
Monmouthshire	44,346	44,983	637	1.4	98.0
Newport	55,204	55,531	327	0.6	96.4
Wales	1,191,546	1,197,320	5,774	0.5	97.0

(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 2013-14, 37% of all chargeable dwellings will receive a discount.

Table 3: Council tax dwellings

	1996-97	2009-10	2010-11	2011-12	2012-13	2013-14
Total number of dwellings	1,245,713	1,361,056	1,369,902	1,377,005	1,384,994	1,392,632
Of which:						
Exempt dwellings	46,120	48,231	49,255	49,993	52,403	54,327
Chargeable dwellings	1,199,593	1,312,825	1,320,647	1,327,012	1,332,591	1,338,304
Of which discounts (a):						
Dwellings with a 25% discount	373,169	466,236	475,678	480,922	480,192	482,558
Dwellings with a 50% discount	25,645	23,663	22,277	19,519	19,002	19,210
Dwellings with a variable discount	.	0	0	0	0	0
Band D equivalent dwellings (b)	1,008,031	1,170,647	1,177,334	1,184,160	1,190,643	1,196,427
Collection rate (percentage)	96.28	97.44	97.45	97.55	97.56	96.96
Net band D dwellings	970,487	1,140,657	1,147,276	1,155,149	1,161,620	1,160,036
Class O exempt dwellings (c)	1,884	894	903	936	903	893
Tax setting taxbase (d)	972,371	1,141,551	1,148,179	1,156,085	1,162,523	1,160,929
Memorandum:						
Dwellings subject to disability reduction (e)	9,136	12,110	12,177	12,633	12,679	12,640

- (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 2013-14 by authority. 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: 2013-14

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	22,362	64.6	10,888	31.5	111	0.3	1,236	3.6	34,597
Gwynedd	38,553	64.0	18,461	30.7	148	0.2	3,037	5.0	60,199
Conwy	34,172	61.0	19,853	35.5	115	0.2	1,844	3.3	55,984
Denbighshire	26,673	60.6	15,837	36.0	78	0.2	1,444	3.3	44,032
Flintshire	43,017	65.2	21,246	32.2	77	0.1	1,651	2.5	65,991
Wrexham	36,960	62.7	20,280	34.4	62	0.1	1,667	2.8	58,969
Powys	39,031	61.7	20,693	32.7	1,504	2.4	2,076	3.3	63,304
Ceredigion	21,334	61.2	10,951	31.4	125	0.4	2,462	7.1	34,872
Pembrokeshire	37,178	62.6	18,984	32.0	1,383	2.3	1,845	3.1	59,390
Carmarthenshire	50,986	60.4	28,091	33.3	2,636	3.1	2,751	3.3	84,464
Swansea	61,250	55.6	40,523	36.8	2,227	2.0	6,153	5.6	110,153
Neath Port Talbot	36,698	56.7	24,372	37.7	1,548	2.4	2,068	3.2	64,686
Bridgend	39,007	63.4	20,449	33.2	1,064	1.7	1,007	1.6	61,527
Vale of Glamorgan	33,323	60.0	19,438	35.0	1,383	2.5	1,355	2.4	55,499
Cardiff	83,971	55.9	54,332	36.1	1,135	0.8	10,898	7.2	150,336
Rhondda Cynon Taf	60,209	56.5	38,944	36.5	2,532	2.4	4,961	4.7	106,646
Merthyr Tydfil	15,832	59.5	9,338	35.1	543	2.0	900	3.4	26,613
Caerphilly	48,467	62.3	27,148	34.9	108	0.1	2,105	2.7	77,828
Blaenau Gwent	18,585	57.8	11,758	36.6	856	2.7	960	3.0	32,159
Torfaen	24,574	60.7	14,594	36.0	471	1.2	844	2.1	40,483
Monmouthshire	26,903	66.2	12,599	31.0	57	-	1,067	2.6	40,626
Newport	37,452	58.3	23,779	37.0	1,047	1.6	1,996	3.1	64,274
Wales	836,537	60.1	482,558	34.7	19,210	1.4	54,327	3.9	1,392,632

(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.

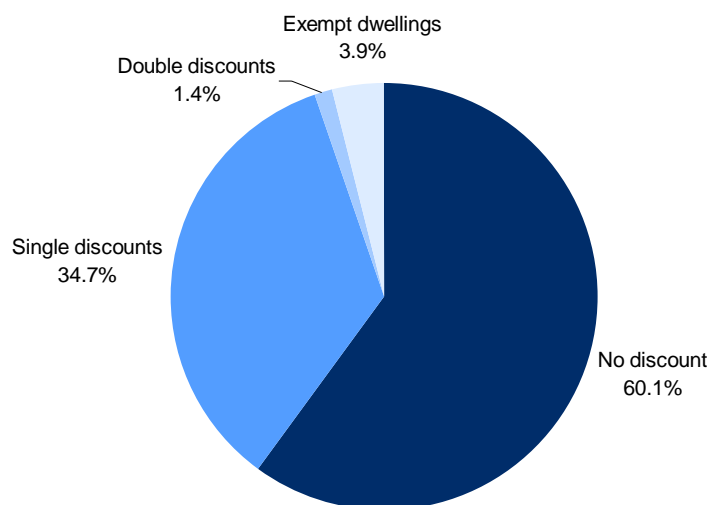
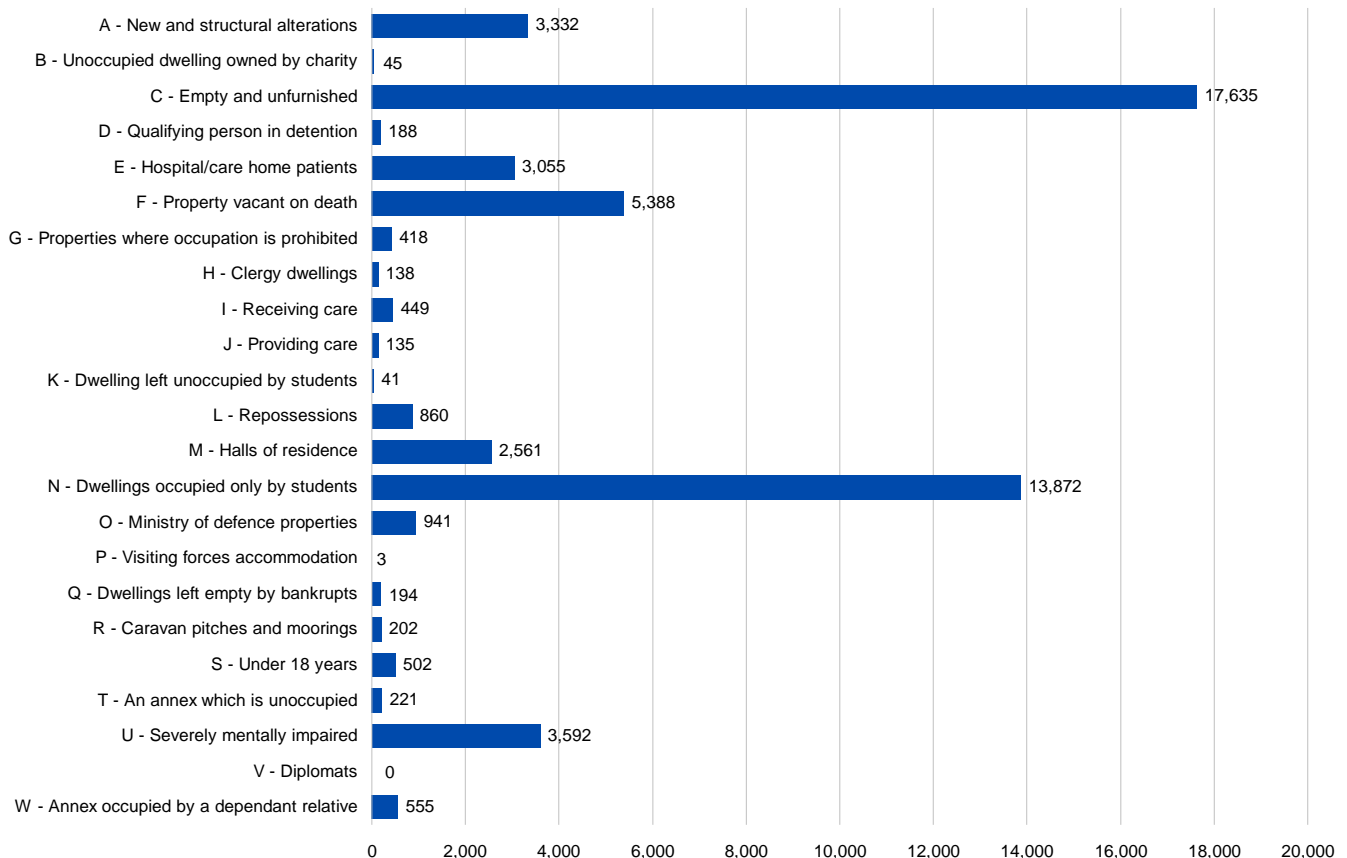


Table 5 shows the number of exempt dwellings year-on-year by type of exemption. Between 2012-13 and 2013-14, type C - short term empty and unfurnished will increase by 1,165 mainly due to properties remaining empty for longer as a result of the current housing market and also the impact of welfare reform changes. Type N - dwellings occupied only by students will increase by 385.

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

Type:	1996-97	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14 type as % of total
A New and structural alterations	12,571	3,080	2,983	3,169	3,304	3,332	6.1
B Unoccupied dwelling owned by charity	22	22	26	27	26	45	0.1
C Empty and unfurnished	10,619	16,263	16,105	15,469	16,470	17,635	32.5
D Qualifying person in detention	73	126	132	179	171	188	0.3
E Hospital/care home patients	2,960	2,616	2,839	2,949	3,079	3,055	5.6
F Property vacant on death	4,246	5,068	4,906	5,144	5,220	5,388	9.9
G Properties where occupation is prohibited	1,643	511	486	442	430	418	0.8
H Clergy dwellings	129	140	114	120	141	138	0.3
I Receiving care	712	360	382	392	445	449	0.8
J Providing care	83	97	107	104	107	135	0.2
K Dwelling left unoccupied by students	104	140	135	100	47	41	0.1
L Repossessions	1,850	1,623	1,505	1,309	1,173	860	1.6
M Halls of residence	1,317	2,165	2,209	2,291	2,308	2,561	4.7
N Dwellings occupied only by students	5,423	10,746	11,662	12,499	13,487	13,872	25.5
O Ministry of defence properties	2,175	956	951	944	934	941	1.7
P Visiting forces accommodation	235	3	3	5	4	3	0.0
Q Dwellings left empty by bankrupts	90	39	122	170	144	194	0.4
R Caravan pitches and moorings	158	174	186	186	206	202	0.4
S Under 18 years	355	501	506	495	507	502	0.9
T An annex which is unoccupied	40	110	133	162	186	221	0.4
U Severely mentally impaired	1,315	3,043	3,280	3,346	3,496	3,592	6.6
V Diplomats (from 1/4/97 only)	.	1	1	1	1	0	0.0
W Annex occupied by a dependant relative	.	447	482	490	517	555	1.0
	46,120	48,231	49,255	49,993	52,403	54,327	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](#). We would appreciate any [feedback](#) on the content and usefulness of the quality report.

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: www.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 or fill out a [Feedback form](#).

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
Fax: 029 2082 5350