

COUNCIL TAX DWELLINGS IN WALES: 2012-13

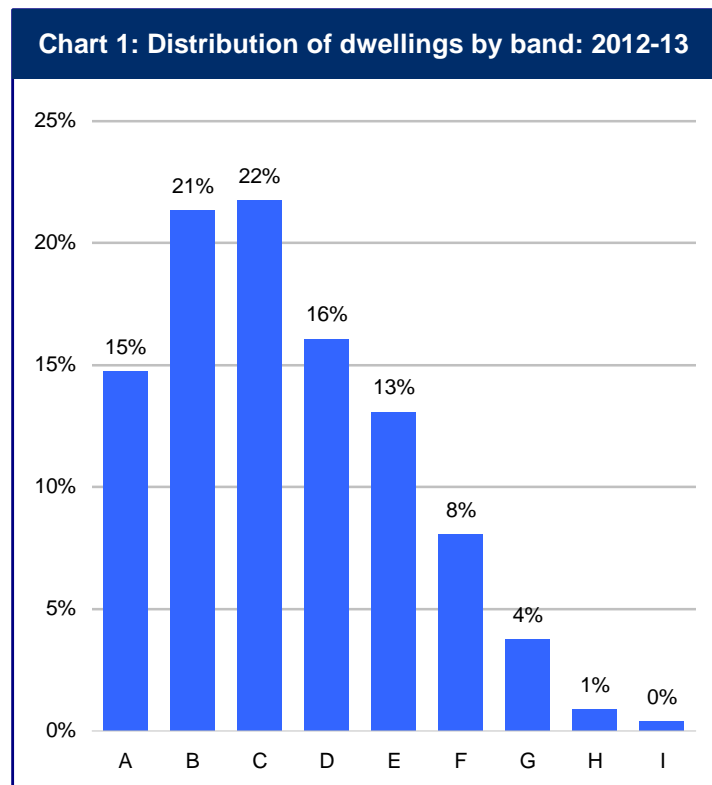
Introduction

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 2012-13. 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 2012-13 is 1,332,591, a rise of 0.4% over the previous year (table 1). In tax raising terms, this total is equivalent to 1,191,546 band D dwellings. Monmouthshire is showing the highest increase of band D equivalent dwellings at 1.6% (table 2).
- Rhondda Cynon Taf has the highest number of band A properties (44,281) (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 52,403 dwellings in Wales that are exempt from council tax. This represents 3.8% of all dwellings. The largest exempt category is empty and unfurnished at 16,470, followed by student dwellings at 13,487, with 5,220 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

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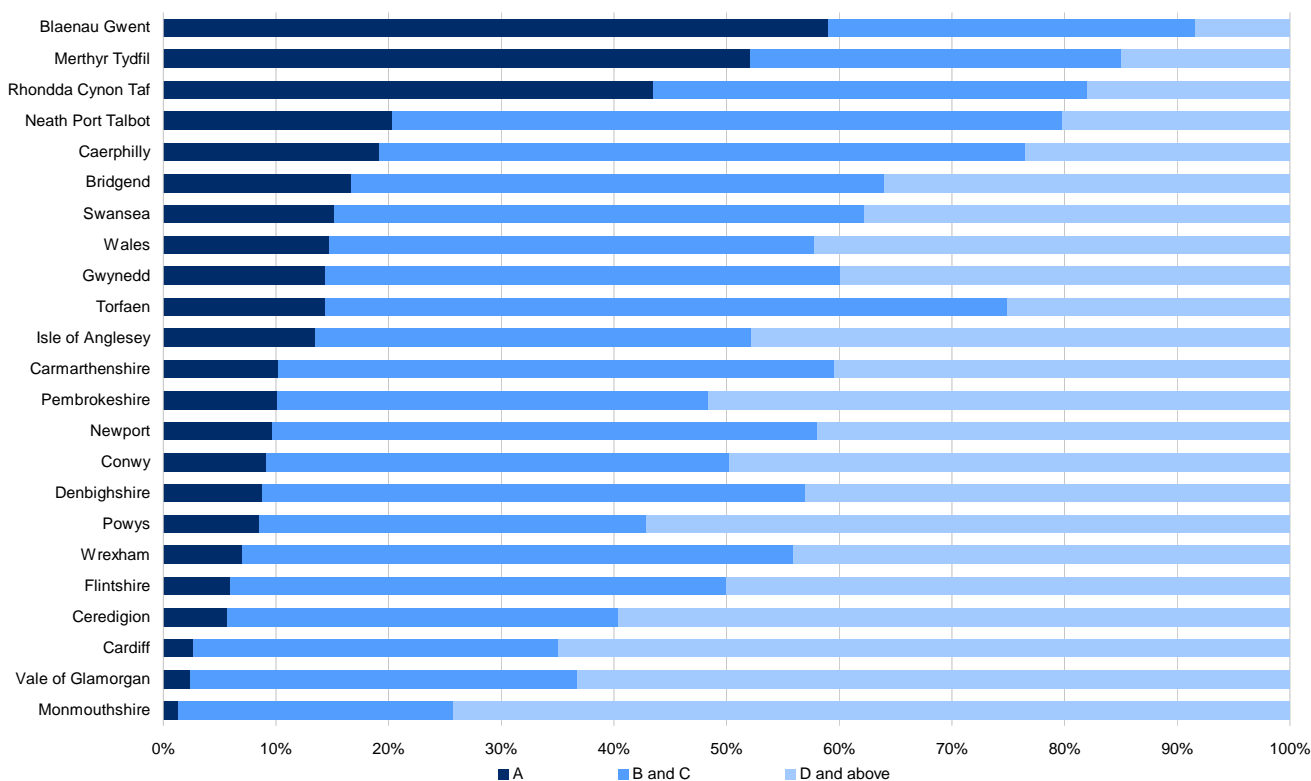
Table 1 shows the council tax dwellings by band. Rhondda Cynon Taf has the highest number of band A dwellings at 44,281. This accounts for 23% of all band A properties. Monmouthshire has the lowest number of band A properties at 508.

Table 1: Number of council tax chargeable dwellings, 2012-13 (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	4,512	6,473	6,388	7,063	5,212	2,424	1,019	157	49	33,297
Gwynedd	8,198	14,692	11,500	9,906	7,736	3,737	1,195	176	71	57,211
Conwy	4,939	7,611	14,563	11,243	8,454	4,736	1,828	402	157	53,933
Denbighshire	3,745	6,831	13,589	7,389	5,108	3,396	1,890	291	157	42,396
Flintshire	3,800	8,904	19,217	11,873	9,771	6,613	2,968	570	224	63,940
Wrexham	3,998	11,965	15,777	9,479	7,494	4,686	2,384	689	289	56,761
Powys	5,219	8,636	12,238	9,577	11,579	8,897	3,979	590	203	60,918
Ceredigion	1,841	4,359	6,869	6,823	8,222	3,303	838	96	20	32,371
Pembrokeshire	5,815	8,909	13,028	10,274	11,479	5,515	1,964	297	89	57,370
Carmarthenshire	8,281	23,278	16,873	13,024	11,826	5,827	1,923	249	59	81,340
Swansea	15,777	26,600	22,338	14,981	11,677	7,452	3,583	1,059	474	103,941
Neath Port Talbot	12,712	26,330	10,884	6,778	3,983	1,299	475	101	20	62,582
Bridgend	9,996	14,719	13,629	9,300	6,710	3,811	1,325	272	95	59,857
Vale of Glamorgan	1,270	5,792	12,764	10,402	9,209	6,432	5,119	2,040	942	53,970
Cardiff	3,690	16,377	28,671	32,585	25,265	19,218	9,250	2,506	1,293	138,855
Rhondda Cynon Taf	44,281	23,720	15,471	8,298	5,651	2,985	1,084	158	63	101,711
Merthyr Tydfil	13,367	6,430	2,046	1,977	1,215	498	127	4	8	25,672
Caerphilly	14,373	25,641	17,511	8,786	5,832	2,150	712	82	71	75,158
Blaenau Gwent	18,335	7,733	2,361	1,473	801	281	40	2	22	31,048
Torfaen	5,659	12,474	11,406	3,911	3,316	1,927	622	62	25	39,402
Monmouthshire	508	2,994	6,530	8,127	6,671	6,954	4,920	1,650	649	39,003
Newport	5,992	13,699	16,217	11,032	7,036	4,841	2,379	493	166	61,855
Wales	196,308	284,167	289,870	214,301	174,247	106,982	49,624	11,946	5,146	1,332,591

(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 1.6%, followed by Cardiff at 1.1%.

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

Billing authority	2011-12	2012-13	Difference	Percentage Difference	Memorandum: Assumed collection rate (%)
Isle of Anglesey	30,219	30,309	90	0.3	98.5
Gwynedd	50,086	50,148	62	0.1	99.0
Conwy	49,849	49,974	125	0.3	99.0
Denbighshire	38,640	38,777	137	0.4	98.0
Flintshire	61,305	61,480	175	0.3	99.0
Wrexham	52,563	52,668	105	0.2	98.7
Powys	59,746	60,263	517	0.9	98.0
Ceredigion	31,097	31,256	159	0.5	96.5
Pembrokeshire	53,348	53,725	377	0.7	98.0
Carmarthenshire	70,407	70,775	369	0.5	96.0
Swansea	89,603	90,057	454	0.5	97.5
Neath Port Talbot	47,748	47,674	-74	-0.2	96.0
Bridgend	50,974	51,229	255	0.5	97.0
Vale of Glamorgan	56,794	56,887	93	0.2	97.0
Cardiff	138,950	140,479	1,529	1.1	98.2
Rhondda Cynon Taf	74,714	75,031	317	0.4	97.0
Merthyr Tydfil	18,042	18,213	171	0.9	96.0
Caerphilly	59,775	59,951	177	0.3	97.0
Blaenau Gwent	20,777	20,855	78	0.4	95.0
Torfaen	32,146	32,243	98	0.3	96.0
Monmouthshire	43,666	44,346	680	1.6	98.0
Newport	54,645	55,204	559	1.0	97.5
Wales	1,185,095	1,191,546	6,450	0.5	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 2012-13, 37% of all chargeable dwellings will receive a discount.

Table 3: Council tax dwellings

	1996-97	2008-09	2009-10	2010-11	2011-12	2012-13
Total number of dwellings	1,245,713	1,353,520	1,361,056	1,369,902	1,377,005	1,384,994
Of which:						
Exempt dwellings	46,120	44,900	48,231	49,255	49,993	52,403
Chargeable dwellings	1,199,593	1,308,620	1,312,825	1,320,647	1,327,012	1,332,591
Of which discounts (a):						
Dwellings with a 25% discount	373,169	460,620	466,236	475,678	480,922	480,192
Dwellings with a 50% discount	25,645	23,507	23,663	22,277	19,519	19,002
Dwellings with a variable discount	.	0	0	0	0	0
Band D equivalent dwellings (b)	1,008,031	1,167,686	1,170,647	1,177,334	1,184,160	1,190,643
Collection rate (percentage)	96.28	97.36	97.44	97.45	97.55	97.56
Net band D dwellings	970,487	1,136,889	1,140,657	1,147,276	1,155,149	1,161,620
Class O exempt dwellings (c)	1,884	902	894	903	936	903
Tax setting taxbase (d)	972,371	1,137,791	1,141,551	1,148,179	1,156,085	1,162,523
Memorandum:						
Dwellings subject to disability reduction (e)	9,136	12,005	12,110	12,177	12,633	12,679

- (a) 25% discounts are generally due to single person occupancy. 50% discounts are generally due to being empty and unfurnished.
- (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 show discounts and exemptions for 2012-13 by authority. Monmouthshire has the highest proportion of dwellings with no discount whilst Newport 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: 2012-13

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	22,181	64.4	11,009	32.0	107	0.3	1,144	3.3	34,441
Gwynedd	38,611	64.3	18,459	30.7	141	0.2	2,879	4.8	60,090
Conwy	33,968	60.9	19,859	35.6	106	0.2	1,867	3.3	55,800
Denbighshire	26,464	60.2	15,853	36.1	79	0.2	1,537	3.5	43,933
Flintshire	43,188	65.8	20,677	31.5	75	0.1	1,665	2.5	65,605
Wrexham	36,444	62.3	20,254	34.6	63	0.1	1,774	3.0	58,535
Powys	38,840	61.7	20,542	32.6	1,536	2.4	2,015	3.2	62,933
Ceredigion	21,533	62.2	10,722	31.0	116	0.3	2,249	6.5	34,620
Pembrokeshire	37,211	63.0	18,782	31.8	1,377	2.3	1,696	2.9	59,066
Carmarthenshire	50,502	60.2	28,348	33.8	2,490	3.0	2,571	3.1	83,911
Swansea	61,114	55.8	40,543	37.0	2,284	2.1	5,560	5.1	109,501
Neath Port Talbot	37,204	57.7	23,843	37.0	1,535	2.4	1,875	2.9	64,457
Bridgend	38,480	63.0	20,242	33.1	1,135	1.9	1,258	2.1	61,115
Vale of Glamorgan	33,389	60.3	19,174	34.7	1,407	2.5	1,366	2.5	55,336
Cardiff	83,388	55.6	54,332	36.2	1,135	0.8	11,087	7.4	149,942
Rhondda Cynon Taf	60,590	57.1	38,668	36.5	2,453	2.3	4,322	4.1	106,033
Merthyr Tydfil	15,983	60.4	9,092	34.4	597	2.3	787	3.0	26,459
Caerphilly	47,955	62.0	27,125	35.1	78	0.1	2,200	2.8	77,358
Blaenau Gwent	18,375	57.4	11,852	37.0	821	2.6	962	3.0	32,010
Torfaen	24,235	60.2	14,709	36.5	458	1.1	859	2.1	40,261
Monmouthshire	26,474	66.1	12,497	31.2	32	-	1,025	2.6	40,028
Newport	37,268	58.6	23,610	37.1	977	1.5	1,705	2.7	63,560
Wales	833,397	60.2	480,192	34.7	19,002	1.4	52,403	3.8	1,384,994

(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.

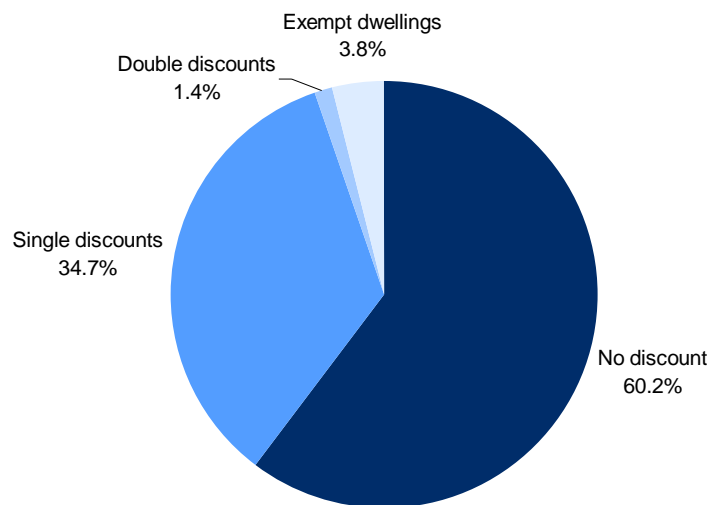
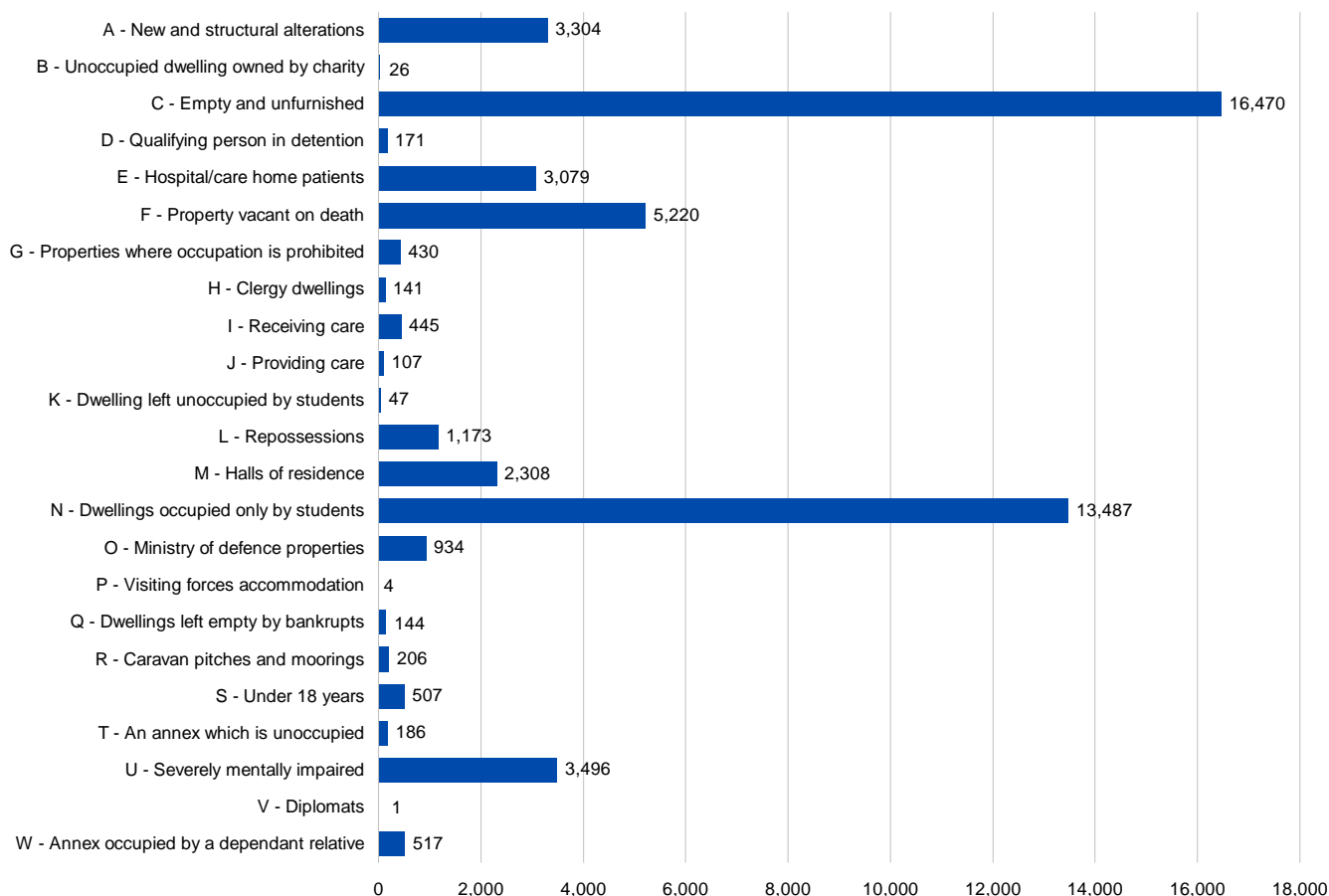


Table 5 shows the number of exempt dwellings year-on-year by class of exemption. Between 2011-12 and 2012-13, class C - empty and unfurnished will increase by 1,001 and class N - dwellings occupied only by students will increase by 988.

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

	1996-97	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13 class as % of total
Class:							
A New and structural alterations	12,571	3,601	3,080	2,983	3,169	3,304	6.3
B Unoccupied dwelling owned by charity	22	10	22	26	27	26	0.0
C Empty and unfurnished	10,619	14,795	16,263	16,105	15,469	16,470	31.4
D Qualifying person in detention	73	121	126	132	179	171	0.3
E Hospital/care home patients	2,960	2,438	2,616	2,839	2,949	3,079	5.9
F Property vacant on death	4,246	4,770	5,068	4,906	5,144	5,220	10.0
G Properties where occupation is prohibited	1,643	510	511	486	442	430	0.8
H Clergy dwellings	129	105	140	114	120	141	0.3
I Receiving care	712	345	360	382	392	445	0.8
J Providing care	83	98	97	107	104	107	0.2
K Dwelling left unoccupied by students	104	144	140	135	100	47	0.1
L Repossessions	1,850	540	1,623	1,505	1,309	1,173	2.2
M Halls of residence	1,317	2,146	2,165	2,209	2,291	2,308	4.4
N Dwellings occupied only by students	5,423	10,154	10,746	11,662	12,499	13,487	25.7
O Ministry of defence properties	2,175	952	956	951	944	934	1.8
P Visiting forces accommodation	235	4	3	3	5	4	0.0
Q Dwellings left empty by bankrupts	90	14	39	122	170	144	0.3
R Caravan pitches and moorings	158	157	174	186	186	206	0.4
S Under 18 years	355	509	501	506	495	507	1.0
T An annex which is unoccupied	40	103	110	133	162	186	0.4
U Severely mentally impaired	1,315	2,974	3,043	3,280	3,346	3,496	6.7
V Diplomats (from 1/4/97 only)	.	3	1	1	1	1	0.0
W Annex occupied by a dependant relative	.	407	447	482	490	517	1.0
All classes	46,120	44,900	48,231	49,255	49,993	52,403	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

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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](#).

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