

## Council Tax Dwellings in Wales: 2015-16

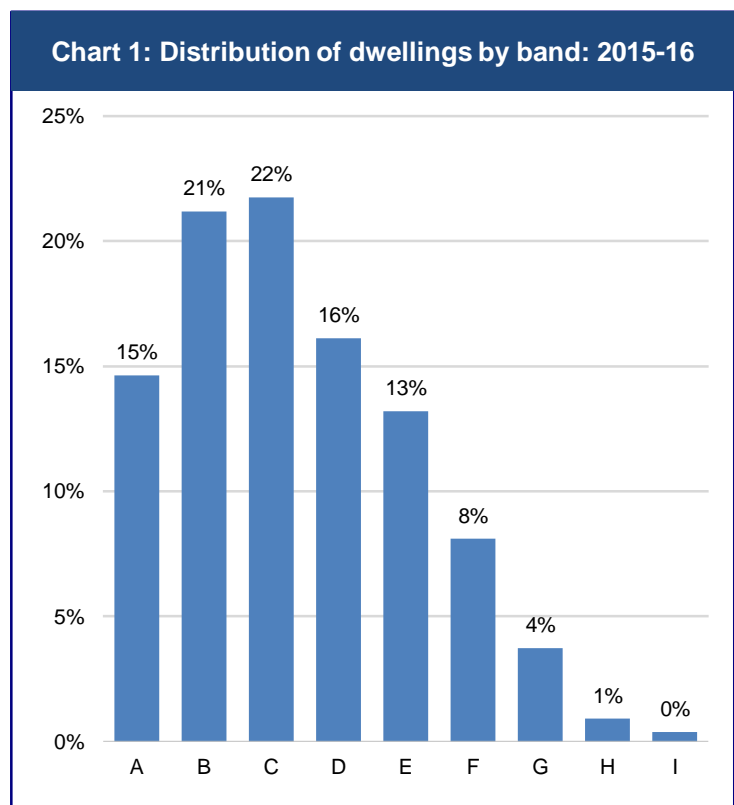
### Introduction

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 2015-16. 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 2015-16, has risen by 7,912 or 0.6% over the previous year to 1,350,943 (table 1). In tax-raising terms, this total is equivalent to 1,210,462 band D dwellings. Torfaen shows the highest increase of band D equivalent dwellings at 1.6% (table 2).
- Rhondda Cynon Taf has the highest number of band A properties (43,890) (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 56,503 dwellings in Wales that are exempt from council tax. This represents 4% of all dwellings. The largest exempt category is empty and unfurnished at 18,763, followed by student dwellings at 14,668, with 5,470 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](http://www.statswales.wales.gov.uk)

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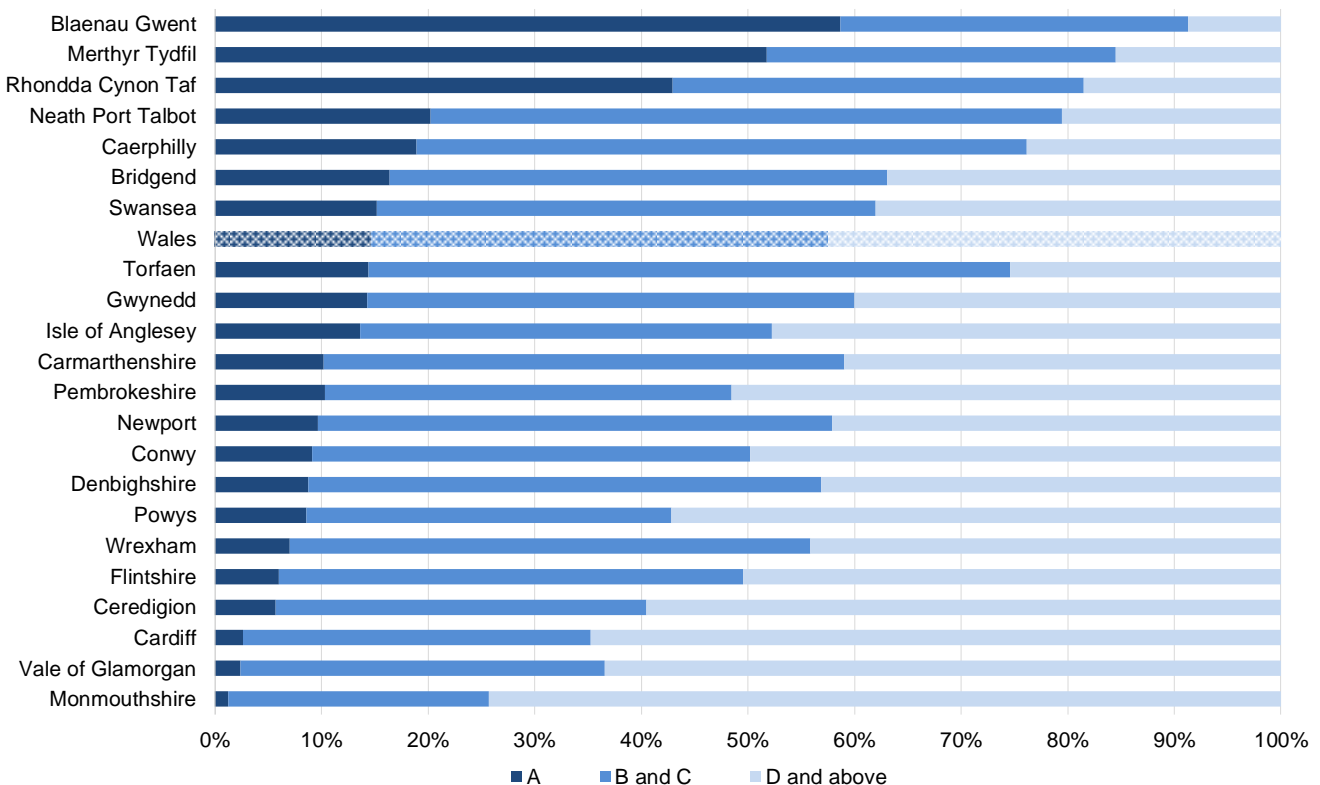
Table 1 shows the council tax dwellings by band. Rhondda Cynon Taf has the highest number of band A dwellings at 43,890. This accounts for 22% of all band A properties. Monmouthshire has the lowest number of band A properties at 506.

**Table 1: Number of council tax chargeable dwellings, 2015-16 (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	4,583	6,591	6,419	7,055	5,305	2,501	1,025	155	49	33,683
Gwynedd	8,198	14,674	11,511	9,835	7,791	3,805	1,233	181	68	57,295
Conwy	4,991	7,738	14,667	11,378	8,603	4,786	1,860	412	155	54,590
Denbighshire	3,760	6,904	13,767	7,479	5,159	3,495	1,925	295	159	42,943
Flintshire	3,915	8,947	19,424	12,074	10,106	6,867	3,038	569	225	65,165
Wrexham	4,059	12,106	16,071	9,602	7,689	4,798	2,418	697	289	57,729
Powys	5,315	8,818	12,301	9,716	11,736	9,114	4,001	582	202	61,785
Ceredigion	1,864	4,400	6,960	6,895	8,208	3,371	871	97	20	32,686
Pembrokeshire	6,053	9,062	13,270	10,495	11,711	5,637	1,960	305	97	58,590
Carmarthenshire	8,432	23,295	17,145	13,322	12,262	5,969	2,009	274	66	82,774
Swansea	15,936	26,709	22,546	15,287	11,813	7,626	3,664	1,087	498	105,166
Neath Port Talbot	12,798	26,442	11,077	6,930	4,140	1,333	481	98	21	63,320
Bridgend	10,039	14,744	13,807	9,842	7,032	3,998	1,374	275	99	61,210
Vale of Glamorgan	1,299	5,833	12,816	10,553	9,269	6,535	5,158	2,109	968	54,540
Cardiff	3,681	16,502	29,206	32,563	25,642	19,311	9,359	2,588	1,353	140,205
Rhondda Cynon Taf	43,890	23,766	15,616	8,566	5,936	3,076	1,099	167	62	102,178
Merthyr Tydfil	13,444	6,414	2,075	2,027	1,323	525	137	3	10	25,958
Caerphilly	14,458	25,791	17,913	8,998	6,134	2,234	716	88	70	76,402
Blaenau Gwent	18,383	7,765	2,468	1,533	819	295	51	3	19	31,336
Torfaen	5,756	12,600	11,497	3,939	3,451	2,053	630	62	25	40,013
Monmouthshire	506	3,113	6,661	8,354	6,893	7,153	5,042	1,682	653	40,057
Newport	6,118	13,963	16,587	11,288	7,284	4,948	2,455	504	171	63,318
Wales	197,478	286,177	293,804	217,730	178,306	109,430	50,506	12,233	5,279	1,350,943

(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 (or 2.3 times) the band D amount.

Table 2 shows the year on year increases in the number of band D equivalent dwellings. Torfaen is showing the highest percentage increase at 1.6%, followed by Powys at 1.4%.

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

Billing authority	2014-15	2015-16	Difference	Percentage Difference	Memorandum:
					Assumed collection rate (%)
Isle of Anglesey	30,527	30,646	120	0.4	98.5
Gwynedd	50,171	50,339	168	0.3	99.0
Conwy	50,271	50,391	120	0.2	98.5
Denbighshire	39,032	39,328	296	0.8	98.5
Flintshire	62,122	62,619	497	0.8	99.0
Wrexham	53,487	53,656	168	0.3	98.4
Powys	60,939	61,813	873	1.4	98.5
Ceredigion	31,440	31,573	132	0.4	96.5
Pembrokeshire	54,212	54,722	510	0.9	97.5
Carmarthenshire	71,698	72,180	483	0.7	97.5
Swansea	90,633	91,350	717	0.8	97.5
Neath Port Talbot	47,826	48,255	429	0.9	96.0
Bridgend	52,130	52,651	521	1.0	97.0
Vale of Glamorgan	57,352	57,702	350	0.6	97.0
Cardiff	141,302	141,912	610	0.4	98.3
Rhondda Cynon Taf	75,189	75,565	376	0.5	97.0
Merthyr Tydfil	18,364	18,464	100	0.5	96.0
Caerphilly	60,837	61,153	316	0.5	97.0
Blaenau Gwent	21,008	21,080	72	0.3	94.0
Torfaen	32,535	33,045	510	1.6	99.0
Monmouthshire	45,102	45,471	369	0.8	98.0
Newport	55,945	56,550	605	1.1	98.3
Wales	1,202,122	1,210,462	8,340	0.7	97.7

(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 2015-16, 37% of all chargeable dwellings will receive a discount.

**Table 3: Council tax dwellings**

	1996-97	2011-12	2012-13	2013-14	2014-15	2015-16
Total number of dwellings	1,245,713	1,377,005	1,384,994	1,392,632	1,399,821	1,407,446
Of which:						
Exempt dwellings	46,120	49,993	52,403	54,327	56,790	56,503
Chargeable dwellings	1,199,593	1,327,012	1,332,591	1,338,304	1,343,031	1,350,943
Of which discounts (a):						
Dwellings with a 25% discount	373,169	480,922	480,192	482,558	482,856	484,970
Dwellings with a 50% discount	25,645	19,519	19,002	19,210	20,035	19,124
Dwellings with a variable discount	.	0	0	0	0	0
Band D equivalent dwellings (b)	1,008,031	1,184,160	1,190,643	1,196,427	1,201,231	1,209,577
Collection rate (percentage)	96.28	97.55	97.56	96.96	97.60	97.75
Net band D dwellings	970,487	1,155,149	1,161,620	1,160,036	1,172,442	1,182,327
Class O exempt dwellings (c)	1,884	936	903	893	891	885
Tax setting taxbase (d)	972,371	1,156,085	1,162,523	1,160,929	1,173,333	1,183,212
Memorandum:						
Dwellings subject to disability reduction (e)	9,136	12,633	12,679	12,640	12,353	12,165

(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 2015-16 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 Conwy 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: 2015-16**

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	22,320	64.0	11,295	32.4	68	0.2	1,195	3.4	34,878
Gwynedd	38,800	64.3	18,365	30.4	130	0.2	3,062	5.1	60,357
Conwy	33,395	59.0	21,074	37.2	121	0.2	2,022	3.6	56,612
Denbighshire	26,819	60.6	16,050	36.2	74	0.2	1,343	3.0	44,286
Flintshire	43,445	64.9	21,648	32.3	72	0.1	1,778	2.7	66,943
Wrexham	37,380	62.8	20,288	34.1	61	0.1	1,838	3.1	59,567
Powys	40,801	63.8	20,900	32.7	84	0.1	2,144	3.4	63,929
Ceredigion	21,793	62.0	10,780	30.6	113	0.3	2,489	7.1	35,175
Pembrokeshire	37,714	62.4	19,270	31.9	1,606	2.7	1,846	3.1	60,436
Carmarthenshire	51,648	60.3	28,259	33.0	2,867	3.3	2,821	3.3	85,595
Swansea	62,480	56.1	40,048	36.0	2,638	2.4	6,191	5.6	111,357
Neath Port Talbot	37,423	57.3	24,205	37.0	1,692	2.6	2,043	3.1	65,363
Bridgend	39,485	63.3	20,619	33.0	1,106	1.8	1,195	1.9	62,405
Vale of Glamorgan	34,279	61.2	18,933	33.8	1,328	2.4	1,510	2.7	56,050
Cardiff	83,762	55.1	55,234	36.4	1,209	0.8	11,739	7.7	151,944
Rhondda Cynon Taf	60,687	56.5	38,679	36.0	2,812	2.6	5,272	4.9	107,450
Merthyr Tydfil	16,104	59.9	9,169	34.1	685	2.5	916	3.4	26,874
Caerphilly	49,113	62.5	27,172	34.6	117	0.1	2,169	2.8	78,571
Blaenau Gwent	18,689	57.8	11,587	35.9	1,060	3.3	978	3.0	32,314
Torfaen	25,267	61.8	14,680	35.9	66	0.2	872	2.1	40,885
Monmouthshire	27,077	65.7	12,916	31.3	64	0.2	1,151	2.8	41,208
Newport	38,368	58.8	23,799	36.5	1,151	1.8	1,929	3.0	65,247
Wales	846,849	60.2	484,970	34.5	19,124	1.4	56,503	4.0	1,407,446

(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.

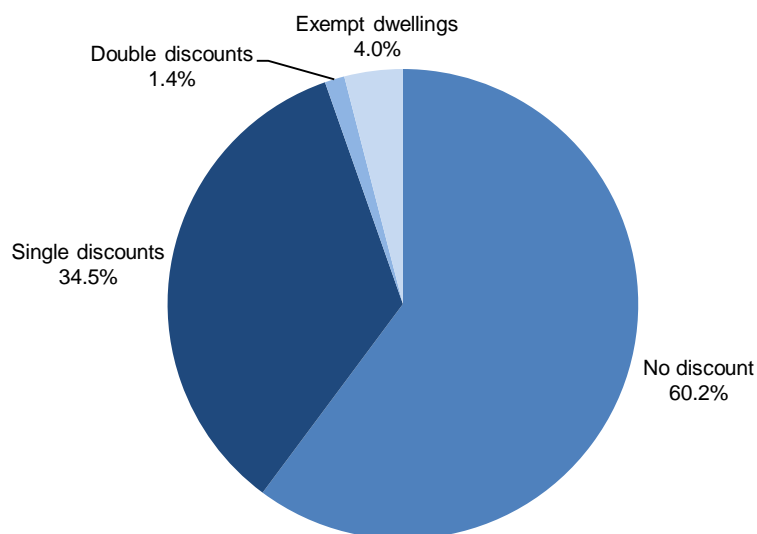
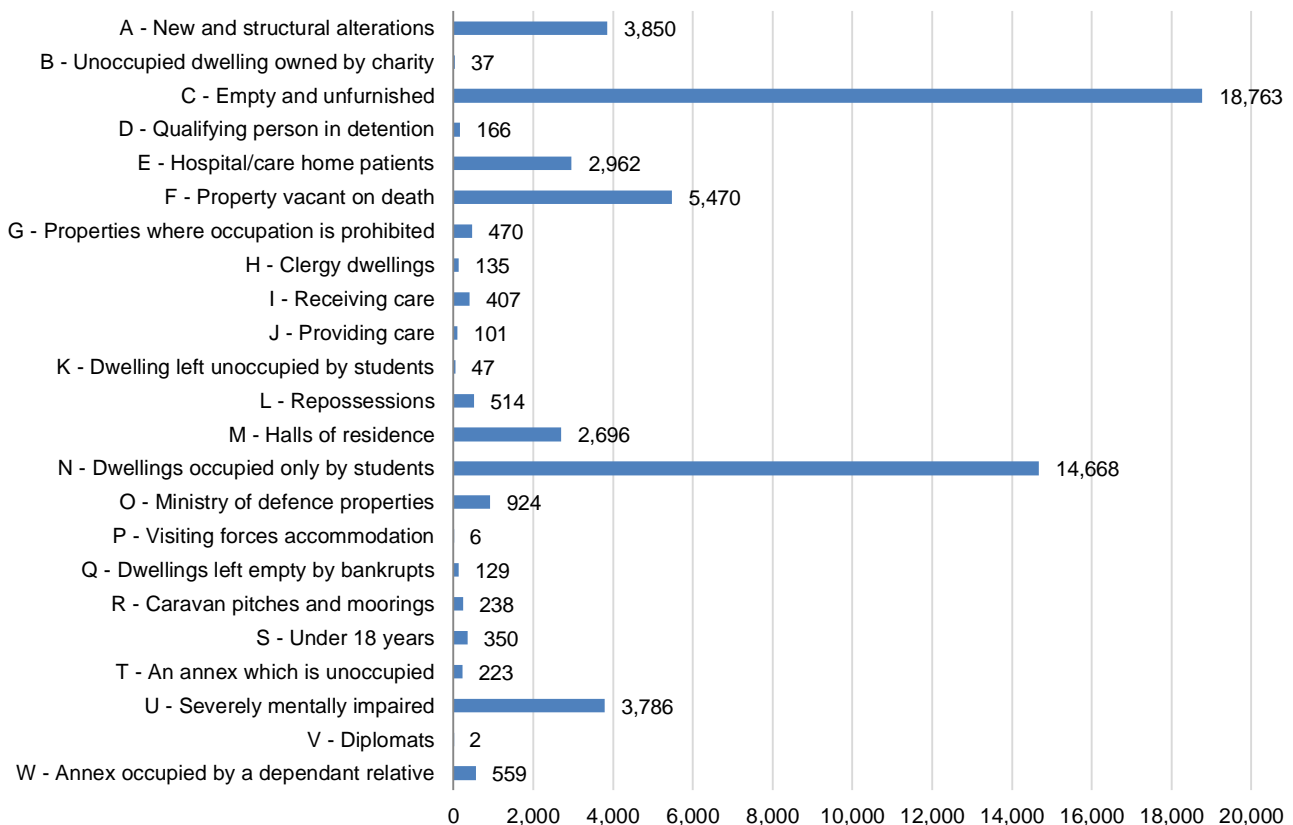


Table 5 shows the number of exempt dwellings year-on-year by type of exemption. Between 2014-15 and 2015-16, it is expected that type C (short term empty and unfurnished) will decrease by just over 1,000 mainly due to properties remaining empty for longer and therefore being classed as a long term empty property. Type N (dwellings occupied only by students) is expected to increase by almost 500.

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

Type:	1996-97	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16 type as % of total
A New and structural alterations	12,571	3,169	3,304	3,332	3,446	3,850	6.8
B Unoccupied dwelling owned by charity	22	27	26	45	40	37	0.1
C Empty and unfurnished	10,619	15,469	16,470	17,635	19,764	18,763	33.2
D Qualifying person in detention	73	179	171	188	197	166	0.3
E Hospital/care home patients	2,960	2,949	3,079	3,055	3,109	2,962	5.2
F Property vacant on death	4,246	5,144	5,220	5,388	5,604	5,470	9.7
G Properties where occupation is prohibited	1,643	442	430	418	399	470	0.8
H Clergy dwellings	129	120	141	138	133	135	0.2
I Receiving care	712	392	445	449	407	407	0.7
J Providing care	83	104	107	135	120	101	0.2
K Dwelling left unoccupied by students	104	100	47	41	28	47	0.1
L Repossessions	1,850	1,309	1,173	860	653	514	0.9
M Halls of residence	1,317	2,291	2,308	2,561	2,564	2,696	4.8
N Dwellings occupied only by students	5,423	12,499	13,487	13,872	14,182	14,668	26.0
O Ministry of defence properties	2,175	944	934	941	935	924	1.6
P Visiting forces accommodation	235	5	4	3	4	6	0.0
Q Dwellings left empty by bankrupts	90	170	144	194	134	129	0.2
R Caravan pitches and moorings	158	186	206	202	217	238	0.4
S Under 18 years	355	495	507	502	415	350	0.6
T An annex which is unoccupied	40	162	186	221	219	223	0.4
U Severely mentally impaired	1,315	3,346	3,496	3,592	3,657	3,786	6.7
V Diplomats (from 1/4/97 only)	.	1	1	0	2	2	0.0
W Annex occupied by a dependant relative	.	490	517	555	561	559	1.0
Total exemptions	46,120	49,993	52,403	54,327	56,790	56,503	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

### 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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