

Meeting of:	<b>Cabinet</b>
Date of Meeting:	<b>Thursday, 18 December 2025</b>
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Report Title:	Council Tax Base 2026/27
Purpose of Report:	To Seek approval for the Council Tax Base for 2026/27
Report Owner:	Executive Leader and Cabinet Member for Performance and Resources
Responsible Officer:	Head of Finance / Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted as this is not a ward specific matter Operational Manager Exchequer Services
Policy Framework:	This is a matter for Executive decision by Cabinet
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>To approve the Council Tax Base for 2026/27 in accordance with the Local Authorities (Calculation of Tax Base) (Wales) Regulations 1995 (SI 1995/2561 as amended by SI 1999/2935 and the Local Authorities (Calculations of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004) SI 2004/3094.</li> <li>To approve the Council Tax base Band D equivalents as 64,634.</li> <li>This is a growth of 664 on the existing tax base of 63,970</li> </ul>	

## Recommendation

1. That pursuant to this report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations, the amount calculated by the Vale of Glamorgan Council as its Council Tax Base for the year 2026/27 shall be:

- For the whole area: 64,634
- For the area of Town and Community Councils:

Barry	21,575	Pendoylan	377
Colwinston	374	Penllyn	1,229
Cowbridge with Llanblethian	3,040	Peterston-Super-Ely	558
Dinas Powys	4,067	Rhoose	3,258
Ewenny	466	St. Athan	1,832
Llancarfan	494	St. Brides Major	1,507
Llandough	981	St. Donats	224
Llandow	450	St. Georges & St. Brides-Super-Ely	243
Llanfair	394	St. Nicholas & Bonvilston	799
Llangan	481	Sully & Lavernock	2,896
Llanmaes	249	Welsh St. Donats	331
Llantwit Major	4,417	Wenvoe	1,572
Michaelston	256	Wick	554
Penarth	12,010		

## Reason for Recommendation

1. It is essential that the Council Tax Base is set in order that it can be submitted to the Welsh Government and used by Councils and levying bodies to set their precepts.

### 1. Background

- 1.1 The Council at its meeting on 7th December 2005 (min 669) agreed that the setting of the Council Tax Base should be delegated to the Executive.
- 1.2 The draft Council Tax Base has been submitted to the Welsh Assembly Government in line with their initial deadline of 14th November 2025. The figure needs to be confirmed by the Executive in order to meet the deadline of agreeing the final Council Tax Base by 31st December 2025. The final ratified Tax Base must be returned to the Welsh Government by 9th January 2026.

- 1.3** The Tax Base will be used by the Council to calculate the Council Tax for 2026/27, and by the Police and Crime Commissioner for South Wales and levying bodies to apportion precepts from 1st April 2026.

## **2. Key Issues for Consideration**

- 2.1** The Tax Base is calculated as follows:

- take the number of dwellings for the area in each valuation band;
- adjust for estimated changes to the list in the year i.e. additions, reductions (including those for disabled adaptations), deletions and exemptions;
- adjust (reduce/increase) by the estimated number of discounts/premiums expected, incorporating the policy on any discounts, if applicable, for unoccupied properties;
- convert each Band to a Band D equivalent by applying the appropriate multiplier e.g. for Band A multiply by 6 divide by 9;
- sum the Band D equivalent of each band;
- multiply this by the estimated collection rate; and
- add the Band D equivalent of Class O properties i.e. dwellings owned by Ministry of Defence.

- 2.2** The following assumptions have been made:

- the calculations are based on data available to the Council at 31st October 2025;
- the collection rate will be 97.1%;
- that based on current monitoring there will be 265 new properties brought into rating in 2026/27;
- that an estimated 611 long term empty properties will remain subject to a premium of at least 100% throughout the 2026/27 financial year;
- that an estimated 544 second homes will remain subject to a premium of 100% during the 2026/27 financial year.

## **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 3.1** The setting of the Council Tax Base supports the service objective of collecting revenues in respect of Council Tax.
- 3.2** The proposals in this report will enable the Council to continue to work towards the Well-being Outcome of an inclusive and safe Vale by attributing to the goal of providing a good quality of life to the citizens of the Vale of Glamorgan. As the Council continues to manage its services with diminishing resources then it is

essential that the Council can raise and collect revenue from Council Tax to support the vital services that its residents rely upon.

#### **4. Climate Change and Nature Implications**

- 4.1** There would be no climate change or nature implications as a result of this report.

#### **5. Resources and Legal Considerations**

##### **Financial**

- 5.1** The Council Tax Base is used by the Welsh Government in determining the Revenue Support Grant settlement, the 66,634 submitted on 14th November is reflected in the Provisional Settlement published on 24th November 2025.

##### **Employment**

- 5.2** None as a direct result of this report.

##### **Legal (Including Equalities)**

- 5.3** The calculation is in accordance with the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 (SI 1995/2561 as amended by SI 1999/2935 and the Local Authorities (Calculation of Council Tax Base) and Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004) SI 2004/3094.

#### **6. Background Papers**

CT1 Return.