

## Appendix A

### 1.0 SETTING THE COUNCIL TAX FOR 2025/26

#### 1.1 Background.

At the Council meeting on the 20 February 2025 members will be considering Cabinet's budget proposals and resulting impact on Council Tax for next financial year.

**In adopting the resolutions of the Council meeting of the 20 February 2025 with regards the Council's budget, it will be necessary for the Council to pass certain further resolutions in a particular form so as to ensure that the Council Tax and its associated matters are legally valid. I attach a copy of the required resolutions and request that these be approved.**

1.2 The average increase for Council Tax bills (based on Band D) payable is:

	2024/25 £	2025/26 £	Increase %
Denbighshire County Council	1,678.75	1,779.48	6.00
Police & Crime Commissioner for North Wales	349.65	372.15	6.44
Town/Community Councils (Average)	61.71	65.45	6.05
Total	2,090.11	2,217.07	6.07

### 2.0 COUNCIL TAX RESOLUTION

It is necessary for the County Council, as the Billing Authority, to consider the precepts received from the Police & Crime Commissioner for North Wales and the Town/Community Councils and declare the Council Tax levels for the 2025/26 financial year.

#### 2.1 TOWN/COMMUNITY COUNCILS – PRECEPTS

The following precepts have been received:-

	2024/25 £	2025/26 £
Aberwheeler	5,000	5,350
Betws Gwerfil Goch	4,075	4,074
Bodelwyddan	49,500	60,000
Bodfari	15,981	16,540
Bryneglwys	6,255	6,195
Cefn Meiriadog	7,104	7,319
Clocaenog	6,300	6,300

Corwen	125,000	132,575
Cyffylliog	12,990	13,530
Cynwyd	9,530	13,200
Denbigh	245,388	261,240
Derwen	7,710	8,001
Dyserth	50,500	51,750
Efenechtyd	7,626	8,198
Gwyddelwern	3,728	4,086
Henllan	16,380	18,270
Llanarmon yn Ial	23,562	23,562
Llanbedr D C	20,160	20,160
Llandegla	9,951	10,446
Llandrillo	9,745	10,086
Llandyrnog	12,372	12,993
Llanelidan	6,048	6,048
Llanfair D C	30,000	24,000
Llanferres	18,960	25,075
Llangollen Town	165,350	169,816
Llangynhafal	5,250	5,250
Llanrhaeadr Y C	17,457	18,744
Llantysilio	12,345	12,720
Llanynys	9,000	10,035
Nantglyn	6,807	8,169
Prestatyn	531,712	634,875
Rhuddlan	199,211	199,674
Rhyl	572,094	580,000
Ruthin	177,332	195,000
St. Asaph	157,419	169,940
Trefnant	6,330	6,963
Tremeirchion/Cwm/Waen	19,700	21,000
<b>Total</b>	<b>2,583,872</b>	<b>2,781,184</b>

### 3.0 DENBIGHSHIRE COUNTY COUNCIL/TOWN AND COMMUNITY COUNCILS - INCOME AND EXPENDITURE

It is recommended that the amounts calculated by the Council for the 2025/26 financial year, in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (the Act) and Alteration of Requisite Calculations (Wales) Regulations 2008 be as follows:-

- £
- (a) The aggregate of the amounts which the Council estimates for the items set out in Section 32 (2) (a) to (e) of the Act. 398,937,013
- (b) The aggregate of the amounts which the Council estimates for the items set out in Section 32 (3) (a) to (c) of the Act. 105,450,679

(c)	The amount by which the aggregate of Section 32 (2) above, exceeds the aggregate of Section 32 (3) above, calculated in accordance with Section 32 (4) of the Act, as its budget requirement for the year.	293,486,334
(d)	The aggregate amount which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates and revenue support grant less cost of discretionary non-domestic rate reliefs.	215,086,833
(e)	The amount at (c) above less the amount at (d) above, divided by council tax base for the year, 42,494.73, calculated by the Council in accordance with Section 33 (1) of the Act, (i.e. basic amount Council Tax).	1,844.92
(f)	The aggregate amount of all special items referred to in Section 34 (1) of the Act (Town/Community Council Precepts).	2,781,184
(g)	The amount at (e) above less the result given by dividing the amount at (f) above by the council tax base, calculated by the Council, in accordance with Section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate.	1,779.48

#### 4.0 DENBIGHSHIRE COUNTY COUNCIL/TOWN AND COMMUNITY COUNCILS - COUNCIL TAX

It is recommended that the amounts calculated by the Council for the 2025/26 financial year, in accordance with Sections 34 (2) to 36 (1) of the Local Government Finance Act 1992 (the Act) be as follows:-

(a) the amounts calculated in accordance with Sections 34 (2) and (3) of the Act as the basic amounts of its Council Tax for the year for dwellings in part of the Council's area:-

#### COUNCIL TAX 2025/26 BAND 'D'

	<u>Community</u>	<u>County Council</u>	<u>Community Precept</u>	<u>Total</u>
		£	£	£
Aberwheeler		1,779.48	28.16	1,807.64
Betws G G		1,779.48	24.54	1,804.02
Bodelwyddan		1,779.48	58.14	1,837.62
Bodfari		1,779.48	76.22	1,855.70

Bryneglwys	1,779.48	35.00	1,814.48
Cefn Meiriadog	1,779.48	34.04	1,813.52
Clocaenog	1,779.48	48.09	1,827.57
Corwen	1,779.48	123.33	1,902.81
Cyffylliog	1,779.48	55.00	1,834.48
Cynwyd	1,779.48	44.30	1,823.78
Denbigh	1,779.48	70.00	1,849.48
Derwen	1,779.48	32.00	1,811.48
Dyserth	1,779.48	43.93	1,823.41
Efenechtyd	1,779.48	26.28	1,805.76
Gwyddelwern	1,779.48	18.00	1,797.48
Henllan	1,779.48	45.00	1,824.48
Llanarmon yn Ial	1,779.48	36.87	1,816.35
Llanbedr D C	1,779.48	38.69	1,818.17
Llandegla	1,779.48	31.00	1,810.48
Llandrillo	1,779.48	30.84	1,810.32
Llandyrnog	1,779.48	24.29	1,803.77
Llanelidan	1,779.48	34.17	1,813.65
Llanfair D C	1,779.48	36.25	1,815.73
Llanferres	1,779.48	59.42	1,838.90
Llangollen Town	1,779.48	87.67	1,867.15
Llangynhafal	1,779.48	14.71	1,794.19
Llanrhaeadr Y C	1,779.48	33.00	1,812.48
Llantysilio	1,779.48	47.82	1,827.30
Llanynys	1,779.48	26.00	1,805.48
Nantglyn	1,779.48	47.77	1,827.25
Prestatyn	1,779.48	79.50	1,858.98
Rhuddlan	1,779.48	116.70	1,896.18
Rhyl	1,779.48	58.15	1,837.63
Ruthin	1,779.48	75.14	1,854.62
St. Asaph	1,779.48	101.15	1,880.63
Trefnant	1,779.48	9.99	1,789.47
Tremeirchion/ Cwm/Waen	1,779.48	30.26	1,809.74

- (b) The amounts calculated in accordance with Section 36 (1) of the Act as the amounts to be taken into account for the year in respect of dwellings listed in different valuation bands. (Appendix B)

## 5.0 Police & Crime Commissioner for North Wales - PRECEPT

The precept for the Police & Crime Commissioner for North Wales for 2025/26 is £15,814,414.

In accordance with Section 40 of the Local Government Finance Act 1992, it is noted that the amounts applicable for the year in respect of dwellings listed in different valuation bands are as follows :-

## Valuation Bands

A	B	C	D	E	F	G	H	I
£	£	£	£	£	£	£	£	£
248.10	289.45	330.80	372.15	454.85	537.55	620.25	744.30	868.35

### **6.0 AGGREGATE COUNCIL TAX – 2025/26 (including Police & Crime Commissioner for North Wales)**

Having calculated the aggregates in each case of the amounts at 4.0 and 5.0 above in accordance with Section 30 (2) of the Local Government Finance Act 1992, it is

#### **RECOMMENDED**

That the amounts of Council Tax for the 2025/26 financial year for each of the categories of dwellings be as shown in Appendix C.

### **7.0 PRESCRIBED CLASS OF DWELLINGS - THE COUNCIL TAX (PRESCRIBED CLASS OF DWELLINGS) (WALES) REGULATIONS 1998 - SI 1998/105 AS AMENDED BY PRESCRIBED CLASS OF DWELLINGS - THE COUNCIL TAX (PRESCRIBED CLASS OF DWELLINGS) (WALES) (AMENDMENT) REGULATIONS 2004**

- 7.1 In Wales, Section 12 of the Local Government Finance Act 1992 creates a special class of property (prescribed class of dwellings) which allows a local billing authority to use its discretion in determining the level of discount to be awarded. If a dwelling meets certain criteria, then a billing authority can set the level of discount at either 25% or zero (i.e. no discount) for classes A & B, 50% or zero for class C.
- 7.2 The Council Tax (Prescribed Class of Dwellings)(Wales) Regulations 1998 as amended 2004, has with effect from 1st April, 2004 designated three classes of prescribed dwellings.

The classes are:-

#### **Class A.**

- a. A dwelling which is not the sole or main residence of an individual.
- b. Dwelling which is furnished.
- c. Occupation of the dwelling is prohibited by law for a continuous period of at least 28 days in the relevant year.
- d. Dwelling is not a mooring occupied by a boat or pitch occupied by a caravan.
- e. Dwelling is unoccupied and is managed by a personal representative in relation to the administration of a deceased person.

## Class B

- a. A dwelling which is not the sole or main residence of an individual.
- b. Dwelling which is furnished.
- c. Occupation of the dwelling is not prohibited by law for a continuous period of at least 28 days in the relevant year.
- d. Dwelling is not a mooring occupied by a boat or pitch occupied by a caravan.
- e. Dwelling is unoccupied and is managed by a personal representative in relation to the administration of a deceased person.

## Class C

- a. A dwelling which is unoccupied.
- b. A dwelling which is substantially unfurnished.

7.3 The difference between the classes A and B is the fact Class B has unrestricted occupation throughout 365 days a year whereas Class A is restricted to a maximum of 11 months occupation in a year. E.g. planning restriction as commonly applied to holiday chalets.

7.4 The main type of property covered by these regulations relate to furnished dwellings and not someone's sole or main residence e.g. second homes.

7.5 Class C was introduced to end the Council Tax discount for chargeable dwellings which are unoccupied and substantially unfurnished for periods greater than 6 months.

This allows the Authority to levy a full charge once the initial 6 month exemption period expires; this benefits Denbighshire residents in that

- a. The property owner would be contributing a full charge
- b. There is a financial incentive to the owner to occupy the property leading to.
  - o The potential of increasing accommodation availability
  - o The reduction in the number of empty properties in communities

7.6 In the year 2009/2010 the Council resolved not to award a discount to Class A, B or C for the remaining term of the Council with the caveat that this was dependant on, no changes to Legislation or local conditions. The purpose of this resolution enabled consistency in the calculation of the Tax Base, a shorter report and the reduction in the volumes of paper produced.

### **Council Tax Premium**

Section 139 of the Housing (Wales) Act 2014 allows for the Council to charge a premium of up to 300%.

It was agreed by Council on 5<sup>th</sup> September 2023 to charge a 150% premium from April 2025. Therefore, unless there are exceptions to be applied in accordance with The Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015, Council Tax shall be charged at a premium rate of 150% above the standard charge for properties defined as a 'Second Home' or

'Long Term Empty' which has been empty for a continuous period of one year.

From April 2025, properties which are considered Long Term Empty for a period of 5 years or more will be charged a further 50% in addition to the 150% premium. Therefore a total premium charge of 200%.

## **7.7 IT IS RECOMMENDED**

That the level of discount for Class A, B, and C as prescribed under the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 2004 be set at zero for the financial year 2025/26 being the term of this Council with the caveat that this is dependent on no changes to Legislation or local conditions.

The Council Tax Premium is charged for 2025/26 at a rate of 150% for both Long Term Empty properties and Second Homes and 200% for Long Term Empty properties that have been empty for 5 years or more.