

EXPLANATORY NOTES

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from billing authorities.

Non-domestic rates

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police and crime commissioners. Your council and police and crime commissioner use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide. Further information about the non-domestic rates system, including what reliefs are available may be obtained via <https://businesswales.gov.wales/>

Rateable value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency which is an Executive Agency of His Majesty's Revenue and Customs (HMRC). They compile and maintain a full list of the rateable values of all non-domestic properties in Wales, available on their website at www.gov.uk/government/organisations/valuation-office-agency.

All non-domestic property is normally revalued every 3 years. From 1 April 2026 the rateable value of a property represents its annual open market rental value as at 1 April 2024. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be inspected at Wrexham Valuation Office Agency, Regent House, Regent Street, Wrexham LL11 1PR.

Revaluation

All rateable values are reassessed at a general revaluation to ensure rates paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list came into effect on 1 April 2026 and is based on values as at 1 April 2024.

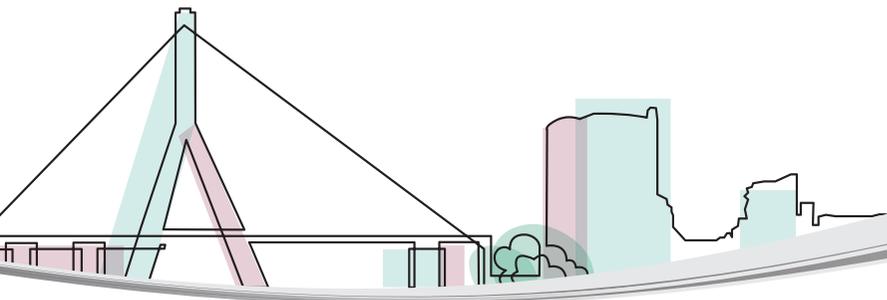
In the year a revaluation takes effect, the multiplier is rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money.

Alteration of rateable value

The rateable value may alter if the valuation officer believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. Further information about how to propose a change in a rateable value is available from valuation offices.

Non-domestic rating multiplier

This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. There are three multipliers applicable in Wales: the standard multiplier, the retail multiplier and the higher multiplier. The multipliers are set annually by the Welsh Ministers.



Proposals and appeals

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from with Flintshire County Council or from the Valuation Office Agency.

The Valuation Tribunal for Wales provides a free independent appeals service dealing with appeals about Non-Domestic Rates and Council Tax. Their contact details can be found here <http://www.valuation-tribunals-wales.org.uk/home.html>

Unoccupied property rating

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100% of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of certain industrial properties, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

Charitable and discretionary relief

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non-domestic property where—

- (a) in the case of charities, the property is wholly or mainly used for charitable purposes;
- or
- (b) in the case of a club, the club is registered with HM Revenue & Customs.

Billing authorities have discretion to remit all or part of the remaining 20% of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

For more information regarding clubs you should contact Charities, Savings and International 2, HM Revenues and Customs BX9 1BU, (website is <http://www.hmrc.gov.uk>).

Small business rate relief

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 makes provision for rates relief for small businesses. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority.

Transitional rate relief

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2025 make provision for transitional relief for businesses adversely impacted by the revaluation of non-domestic hereditaments taking effect from 1 April 2026. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority.



Budget Information 2026-27

How the money is spent

2025-26 Net cost £000s	Portfolio	2026-27 Expenditure £000s	2026-27 Income £000s	2026-27 Net cost £000s
1,649	Chief Executive	1,770	(79)	1,691
138,623	Education & Youth (including Schools)	160,611	(15,077)	145,534
12,553	Governance	16,187	(2,829)	13,358
26,596	Housing & Communities	69,345	(42,633)	26,712
14,641	People & Resources	16,221	(1,121)	15,100
7,414	Place and Growth	13,995	(5,940)	8,055
119,476	Social Services	162,749	(26,000)	136,749
42,075	Streetscene & Transportation	83,215	(38,850)	44,365
363,027		524,093	(132,529)	391,564
15,235	Central Loans and Investment Account			16,119
6,200	Central Finance			1,450
11,974	Levying Bodies			12,575
(1,160)	Central Recharges			(1,160)
1,382	Contribution to / (Reduction in) Balances			1,312
33,631	Total Central Services			30,296
396,658	TOTAL SERVICES			421,860

Where the money comes from

2025-26 £000s	Source	2026-27 £000s
275,984	Aggregate External Funding (RSG & NDR)	294,090
120,673	Met by Taxpayers	127,769
367,808	Total Funding	421,860
8,981	Balances (Brought Forward)	8,985
8,985	Balances (Carried Forward)	8,985

Changes in Financial Reserves

	Estimated Balance 31/3/2026 £000s	Proposed Movements in 2026-27 £000s	Estimated Balance 31/3/2027 £000s
General Revenue Reserve	2,718	1,312	4,030
Earmarked Reserves	5,957	(3,889)	2,068
HRA Reserves	3,412	0	3,412
Total	12,087	(2,577)	9,510

Standard Spending Assessment

£000

The WG's Standard Spending Assessment for the Council is:

417,022

The Actual Budget approved by the Council is:

421,860

Capital Expenditure & Financing 2026/27

	2026-27 £000s
Expenditure:	
Council Fund	17,246
Housing Revenue Account	27,851
Total Expenditure	45,097
Financed By:	
Borrowing	12,702
Capital Receipts	0
Grants, Contributions & Major Repairs Allowance	11,753
Other Council Resources	20,642
Total Financing	45,097