

## Report of the Deputy Chief Executive

**COUNCIL TAX BASE 2022/23**1. Purpose of report

To approve the Council Tax Base for the year 2022/23.

2. Detail

The 2022/23 Council Tax Base has now been calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. Details are given in the appendices.

**Recommendation**

Committee is asked to **RESOLVE** that based on the number of band D equivalent properties and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, Broxtowe Borough Council calculates its Council Tax Base for the year 2022/23 as follows:

1. For the whole of its area 34,530.00.
2. In respect of Parish Precepts and Special Expenses for those parts of its area mentioned in the table below, the amounts specified therein –

<u>Part of Council's Area</u>	<u>Area Council Tax Base</u>
Awsworth	606.78
Brinsley	695.96
Cossall	216.56
Eastwood	3,017.84
Greasley	3,727.31
Kimberley	1,855.54
Nuthall	2,266.30
Stapleford	4,178.70
Strelley	179.15
Trowell	832.42
 <u>Special Expenses Area</u>	
Beeston Area	16,953.44

Background papers

Nil

## APPENDIX 1

The Council Tax Base is calculated on the estimated full year equivalent number of chargeable dwellings expressed as the equivalent number of band D dwellings in the Council's area after allowing for dwelling demolitions and completions during the year, Council Tax exemptions, discounts, disabled reliefs and premiums, and the estimated collection rate.

Under the Local Council Tax Support Scheme (LCTSS), the Council Tax Base is affected by whether persons living in a dwelling within an authority area are in receipt of a Council Tax reduction awarded under the Scheme, as the billing authority foregoes Council Tax income from those dwellings. These local Council Tax reductions are reflected in the calculation of the Council Tax Base, in order to calculate the correct amount of band D Council Tax for the billing and precepting authorities in the area.

The calculated Council Tax Base for the Borough for the full year commencing 1 April 2022, assuming a 98.5% collection rate, is **34,530.00**. Separate calculations are required to be made for the parishes and special expenses areas. The table below gives a comparison of the Council Tax Base for 2021/22 with the proposed figures for 2022/23 so that Members can see the growth between years.

Part of Council's area	Council Tax Base 2021/22	<u>Proposed</u> Council Tax Base 2022/23	Change
Awsorth	611.38	606.78	-0.75%
Brinsley	690.26	695.96	0.83%
Cossall	212.88	216.56	1.73%
Eastwood	2,932.81	3,017.84	2.90%
Greasley	3,693.75	3,727.31	0.91%
Kimberley	1,845.06	1,855.54	0.57%
Nuthall	2,267.65	2,266.30	-0.06%
Stapleford	4,133.03	4,178.70	1.11%
Strelley	173.92	179.15	3.01%
Trowell	824.48	832.42	0.96%
Beeston Special Expenses Area	16,832.24	16,953.44	0.72%
<b>TOTAL</b>	<b>34,217.46</b>	<b>34,530.00</b>	<b>0.91%</b>

The Council Tax Base figures will be notified to the parish and town councils in order that they may calculate their precepts. The overall summary for the Borough Council area broken down by band of property is shown in appendix 2.

APPENDIX 2

Band	No of Dwellings	% of Total	Chargeable Dwellings	Equivalent Discounts at 25%	Empty Homes Premium 100%	Empty Homes Premium 200%	Equivalent No of Dwellings	Ratio to Band D	Chargeable Band D Equivalent Properties	CTS Reduction on average Band D	LCTSS Adjustment Band D Equivalent	No of Dwellings Relevant to Band D
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(9)	(10)	(11)	(12)
<b>A DPR</b>	0	0	30	11	0	0	27.25	0.556	15.14	7.50	4.17	10.97
<b>A</b>	16698	32.72%	16130.4	8595.6	39	54	14074.50	0.667	9383.00	3135.24	2090.16	7292.84
<b>B</b>	13199	25.86%	12893	4517	31	12	11806.75	0.778	9183.03	963.23	749.18	8433.85
<b>C</b>	11041	21.63%	10895	3236	15	12	10113.00	0.889	8989.33	427.45	379.96	8609.38
<b>D</b>	6043	11.84%	5987	1399	8	6	5651.25	1.000	5651.25	111.28	111.28	5539.97
<b>E</b>	2733	5.35%	2723	462	0	0	2607.50	1.222	3186.94	47.91	58.56	3128.39
<b>F</b>	805	1.58%	779	142	4	2	749.50	1.444	1082.61	11.99	17.32	1065.29
<b>G</b>	493	0.97%	485	101	3	2	464.75	1.667	774.58	2.00	3.33	771.25
<b>H</b>	28	0.05%	23	17	0	0	18.75	2.000	37.50	0.00	0.00	37.50
<b>Totals</b>	51040	100%	49945.4	18480.6	100	88	45513.25		38303.39	4706.60	3413.95	34889.44

**CALCULATION OF COUNCIL TAX BASE 2022/23**

Council Tax including estimated collection rate of 98.5%	34,366.10
Add: Band D equivalents for class O dwellings	163.90
Council Tax Base for Broxtowe Borough Council	<u>34,530.00</u>

NOTES (figures may not add up exactly due to rounding)

1. Column 4 equals column 2 less estimated exempt properties.
2. Column 7 equals column 4 less 25% of column 5 plus column 6 and 6a.
3. Column 9 equals column 7 multiplied by column 8.
4. Column 12 equals column 9 less column 11.