

Report of the Portfolio Holder for Resources and Personnel Policy

COUNCIL TAX BASE 2023/241. Purpose of report

To approve the Council Tax Base for the year 2023/24.

2. Recommendation

Cabinet 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 2023/24 as follows:

1. For the whole of its area 34,861.86
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	577.62
Brinsley	713.48
Cossall	248.54
Eastwood	3,050.06
Greasley	3,732.76
Kimberley	1,883.90
Nuthall	2,265.27
Stapleford	4,206.21
Strelley	178.49
Trowell	841.96
 <u>Special Expenses Area</u>	
Beeston Area	17,163.57

3. 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. The calculated Council Tax Base for the Borough for the full year commencing 1 April 2023, assuming a collection rate of 98.5%, is **34,861.86**. Separate calculations have been made for the parishes and special expenses areas. Further details are given in the appendices.

4. Financial Implications

The comments of the Head of Finance Services were as follows:

The proposed Council Tax Base has been prudently estimated in terms of growth and reliefs and discounts. It is broadly in line with the assumptions made in the Medium Term Financial Strategy approved by Cabinet on 4 October 2022, which assumed an increase in the Council Tax Base of 1%.

5. Legal Implications

The comments from the Head of Legal Services were as follows:

The calculation of the tax base is a legal requirement and an essential part of the tax setting process. As stated in paragraph 3 the tax base calculations for a particular financial year must comply with the Local Authorities (Calculation of Council Tax Base) Regulations 2012 and be determined by no later than 31st January in the preceding financial year. These regulations have been made under the Local Government Finance Act 1992, as amended (LGFA 1992). The Local Government Finance Act 2012 (LGFA 2012) includes several amendments to the LGFA 1992 that affect the calculation of the Council Tax base. These amendments require the Council to operate a Council Tax Support Scheme (as a replacement of Council Tax benefit) and gave powers to determine further discounts and set premiums.

6. Human Resources Implications

There were no comments from the Human Resources Manager.

7. Union Comments

There were no Unison comments in relation to this report.

8. Data Protection Compliance Implications

This report does not contain any OFFICIAL Sensitive information and there are no Data Protection issues in relation to this report.

9. Equality Impact Assessment

As there is no change to policy an equality impact assessment is not required.

10. Background Papers

Nil

APPENDIX

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 2023, assuming a 98.5% collection rate, is **34,861.86**. 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 2022/23 with the proposed figures for 2023/24 so that Members can see the growth between years. There has been some movement too between areas with recent changes to parish boundaries.

Part of Council's area	Council Tax Base <u>2022/23</u>	Council Tax Base Proposed <u>2023/24</u>	<u>Change</u>
Awsorth	606.78	577.62	-4.81%
Brinsley	695.96	713.48	2.52%
Cossall	216.56	248.54	14.77%
Eastwood	3,017.84	3,050.06	1.07%
Greasley	3,727.31	3,732.76	0.15%
Kimberley	1,855.54	1,883.90	1.53%
Nuthall	2,266.30	2,265.27	-0.05%
Stapleford	4,178.70	4,206.21	0.66%
Strelley	179.15	178.49	-0.37%
Trowell	832.42	841.96	1.15%
Beeston Special Expenses Area	16,953.44	17,163.57	1.24%
TOTAL	34,530.00	34,861.86	0.96%

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 below.

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)
A DPR	0	0	34.0	11.9	0	0	31.03	0.56	17.24	7.42	4.12	13.11
A	16717	32.58%	16143.5	8597.6	36	46	14076.10	0.67	9384.07	3066.35	2044.23	7339.83
B	13287	25.90%	13046.0	4514.2	19	14	11950.45	0.78	9294.79	925.20	719.60	8575.19
C	11077	21.59%	10946.0	3223.4	14	16	10170.15	0.89	9040.13	399.14	354.79	8685.34
D	6116	11.92%	6025.0	1400.7	10	6	5690.83	1.00	5690.83	110.89	110.89	5579.94
E	2762	5.38%	2727.0	468.7	3	0	2612.83	1.22	3193.45	47.52	58.08	3135.37
F	811	1.58%	782.0	148.7	2	2	748.82	1.44	1081.64	10.38	14.99	1066.64
G	505	0.99%	498.0	102.2	3	4	479.45	1.67	799.08	2.20	3.67	795.42
H	29	0.06%	22.0	17.0	0	0	17.75	2.00	35.50	0.00	0.00	35.50
Totals	51304	100%	50223.5	18484.4	87	88	45777.40		38536.73	4569.10	3310.38	35226.35

CALCULATION OF COUNCIL TAX BASE 2023/24

Council Tax including estimated collection rate of 98.5%	34,697.96
Add: Band D equivalents for class O dwellings	163.90
Council Tax Base for Broxtowe Borough Council	<u>34,861.86</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.