

# CABINET



**URN:** 23-053

**Report Title:** Council Tax Base 2024/25

**Report to:** Cabinet

**Date of meeting:** 4 December 2023

**Responsible Cabinet Member:** Cllr Carl Smith, Portfolio Holder for Governance, Finance and Major Projects

**Responsible Director / Officer:** Stuart Brabben, Revenues & Benefits Manager

**Is this a Key decision?** Yes

**Date added to Forward Plan of Key Decisions if a Key Decision:** 30<sup>th</sup> May 2023

## EXECUTIVE SUMMARY / INTRODUCTION FROM CABINET MEMBER

This report asks the Committee to endorse the calculation of the 2024/25 tax base totalling 30,581. This is the total number of domestic properties in the Borough using band D as the average property band which is to be approved by Council.

### RECOMMENDATIONS:

That Cabinet endorses:

- 1) the calculation of the 2024/25 tax base totaling 30,581 which represents an increase of 730 in the tax base, and the estimated tax bases for the Borough and for each parish, as shown in Appendix A

## 1. Introduction

- 1.1 The Council Tax base is a technical calculation that must be formally set each year. It is the first stage of the Council Tax setting process that will be finalised once the budgets have been agreed.

## 2. Tax Base Calculation

- 2.1 Dwellings have been valued in accordance with the following valuation bands:

Valuation	Range of Values	Proportion of 'Band D charge'
A	Up to £40,000	6/9=2/3
B	Over £40,000 up to £52,000	7/9
C	Over £52,000 up to £68,000	8/9

D	Over £68,000 up to £88,000	9/9=1
E	Over £88,000 up to £120,000	11/9
F	Over £120,000 up to £160,000	13/9
G	Over £160,000 up to £320,000	15/9
H	Over £320,000	18/9=2

The tax bill for each band is calculated in proportion to band D, which is deemed to be the average for these purposes. Accordingly, a taxpayer whose home is in band A will pay two-thirds of what someone whose home is in band D will pay; a taxpayer whose home is in band H will pay twice what someone whose home is in band D will pay.

**2.3 The calculation involves the following:**

- (a) The number of current chargeable dwellings for each band shown in the valuation list:
- (b) The number of discounts and disabled reductions which apply to those dwellings:
- (c) The estimated changes during the coming year, for example, for new properties, discounts and appeals:
- (d) The proportion which dwellings in a band bear to dwellings in band D (as shown in paragraph 2.1); and
- (e) The estimated collection rate 98%

**2.4 For the purposes of this report the Local Council Tax Support Scheme has been estimated for maximum award of 80% for working age claimants.**

**2.5 The normal non-collection rate used is 1.75%. However, for this year the non-collection rate has been estimated as higher than normal due to the national cost of living issues at 2%.**

### **3. Financial Implications**

**3.1 To comply with a statutory requirement as the first stage of the Council Tax setting process.**

### **4. Recommendation**

**4.1 To endorse the calculation of the 2024/25 tax base totalling 30,581 which represents an increase of 730 in the tax base, and the estimated tax bases for the Borough and for each parish, as shown in Appendix A which is to be approved by Council.**

### **5. Background Papers**

**5.1 Local Authority (Calculation of Tax Base) Regulations 1992 and 2012 & The Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003.**

*Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?*

<b>Consultations</b>	<b>Comment</b>
Monitoring Officer Consultation:	
Section 151 Officer Consultation:	Yes
Existing Council Policies:	

Equality Issues/EQIA assessment:	
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## TAX BASE -EQUIVALENT BAND'D' for 2024/25 -OVERALL TAXBASE

Appendix A

	Current Data base after discounts	~~~~~Adjustments for Assumptions~~~~~					Non- collection 2.00%	TAX BASE	Current % in parish
		+ New Props	Less Appeals	Less Seasonal	Discount Changes	Adjusted total			
<u>PARISH:</u>									
Gt Yarmouth/Gorleston	13,779	39	0	0	-20	13,798	-276	13,522	44.16%
Ashby with Oby	23	0	0	0	0	23	0	23	0.07%
Belton with Browston	1,165	6	0	0	0	1,171	-23	1,148	3.73%
Bradwell	4,040	71	0	0	0	4,111	-82	4,029	12.95%
Burgh Castle	469	9		-12	0	466	-9	457	1.50%
Caister on Sea	2,896	29	0	0	0	2,925	-58	2,867	9.28%
Filby	357	2	0	0	0	359	-7	352	1.14%
Fleggburgh	431	5	0	0	0	436	-9	427	1.38%
Fritton with St Olaves	263	3	0	0	0	266	-5	261	0.84%
Hemsby	1,625	60	0	-139	0	1,546	-31	1,515	5.21%
Hopton	1,131	21	0	0	0	1,152	-23	1,129	3.62%
Martham	1,315	45	0	0	0	1,360	-27	1,333	4.21%
Mautby	148	2	0	0	0	150	-3	147	0.47%
Ormesby St Margaret	1,904	23	0	-97	0	1,830	-37	1,793	6.10%
Ormesby St Michael	118	0	0	0	0	118	-2	116	0.38%
Repps with Bastwick	158	0	0	0	0	158	-3	155	0.51%
Rollesby	367	1	0	0	0	368	-7	361	1.18%
Somerton	117	1	0	0	0	118	-2	116	0.37%
Stokesby	121	0	0	0	0	121	-2	119	0.39%
Thurne	54	0	0	0	0	54	-1	53	0.17%
West Caister	78	0	0	0	0	78	-2	76	0.25%
Winterton	642	1	0	-47	0	596	-12	584	2.06%
TOTAL	31,201	316	0	-295	-20	31,202	-621	<b>30,581</b>	100%