

Cabinet / Council



URN: 23-053

Report Title: Council Tax Base 2024/25

Report to: Council

Date of meeting: 14 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: 30th 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 Council:

- 1) Approve 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?

Consultations	Comment
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				Adjusted total	Non- collection 2.00%	TAX BASE	Current % in parish
		+ New Props	Less Appeals	Less Seasonal	Discount Changes				
<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	30,581	100%