



URN: 22-034
Subject: Council Tax Base 2023/24
Report to: Policy & Resources Committee 1 November 2022
Council 15th December 2022
Report by: Stuart Brabben, Revenue and Benefits Manager

SUBJECT MATTER

This report asks the Committee to endorse the calculation of the 2023/24 tax base totalling 29,851. 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.

RECOMMENDATION

That Council:

- 1) Approve the calculation of the 2023/24 tax base totaling 29,851 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.

- 2.2 A tax base calculation must be done in accordance with the Local Authority (Calculation of Council Tax Base) Regulations 1992 and Local Authority (Calculation of Council Tax Base) Regulations 2012 as amended, for each parish based on the number of taxable dwellings calculation in terms of band D equivalent.
- 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 97.9%
- 2.4 For the purposes of this report the Local Council Tax Support Scheme has been estimated for maximum award of 91.5% 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 2.1%.
- 2.6 The calculation of the 2023/24 tax base totalling 29,851 shows a positive growth on prior year of 507.

3. FINANCIAL IMPLICATIONS

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

4. RECOMMENDATIONS

- 4.1 To endorse the calculation of the 2023/24 tax base totalling 29,851 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?

Area for consideration	Comment
Monitoring Officer Consultation:	Yes as part of ELT
Section 151 Officer Consultation:	Yes
Existing Council Policies:	

Financial Implications (including VAT and tax):	To comply with a statutory requirement as the first stage of the Council Tax setting process
Legal Implications (including human rights):	Yes, as outlined
Risk Implications:	
Equality Issues/EQIA assessment:	
Crime & Disorder:	
Every Child Matters:	

TAX BASE -EQUIVALENT BAND'D' for 2023-24 -OVERALL TAXBASE

Appendix A

	Current Data base after discounts	Adjustments for Assumptions				Adjusted total	Non- collection 2.10%	TAX BASE	Current % in parish
		+ New Props	Less Appeals	Less Seasonal	Discount Changes				
PARISH:									
Gt Yarmouth/Gorleston	13,345	68	0	0	-19	13,394	-281	13,113	43.78%
Ashby with Oby	22	0	0	0	0	22	0	22	0.07%
Belton with Browston	1,161	0	0	0	0	1,161	-24	1,137	3.81%
Bradwell	3,989	78	0	0	0	4,067	-85	3,982	13.09%
Burgh Castle	473	32	0	-11	0	494	-10	484	1.55%
Caister on Sea	2,881	3	0	0	0	2,884	-61	2,823	9.45%
Filby	351	4	0	0	0	355	-7	348	1.15%
Fleggburgh	417	7	0	0	0	424	-9	415	1.37%
Fritton with St Olaves	270	1	0	0	0	271	-6	265	0.89%
Hemsby	1,588	-3	0	-114	0	1,471	-31	1,440	5.21%
Hopton	1,068	35	0	0	0	1,103	-23	1,080	3.50%
Martham	1,261	36	0	0	0	1,297	-27	1,270	4.14%
Mautby	146	1	0	0	0	147	-3	144	0.48%
Ormesby St Margaret	1,861	9	0	-80	0	1,790	-38	1,752	6.11%
Ormesby St Michael	119	0	0	0	0	119	-2	117	0.39%
Repps with Bastwick	158	0	0	0	0	158	-3	155	0.52%
Rollesby	361	7	0	0	0	368	-8	360	1.18%
Somerton	119	0	0	0	0	119	-2	117	0.39%
Stokesby	120	0	0	0	0	120	-3	117	0.39%
Thurne	53	0	0	0	0	53	-1	52	0.17%
West Caister	78	1	0	0	0	79	-2	77	0.26%
Winterton	638	2	0	-47	0	593	-12	581	2.09%
TOTAL	30,479	281	0	-252	-19	30,489	-638	29,851	100%

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