

URN: 21-105

Subject: Council Tax Base 2022/23

Report to: Policy & Resources Committee 30th November 2021
Council 9th December 2021

Report by: Stuart Brabben, Revenue and Benefits Manager

SUBJECT MATTER

This report asks Council to endorse the calculation of the 2022/23 tax base totalling 29,344. This is the total number of domestic properties in the Borough using band D as the average property band.

RECOMMENDATION

Policy and Resources Committee recommend that Council :

- 1) Endorse the calculation of the 2022/23 tax base totaling 29,344 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 (2.1%).
- 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 For the tax base calculation for 2021/22 the non-collection rate was increased to 2.5% because of the predicted impact on collection of the COVID Pandemic. For this year the non-collection rate has still been estimated as higher than normal for the same reasons, although for this year it is deemed prudent to reduce it to 2.1%.

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 2022/23 tax base totalling 29,344 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:	
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 2022/23 -OVERALL TAXBASE

Appendix A

	Current	~~~~~Adjustments for Assumptions~~~~~					Non- collection 2.10%	TAX BASE	Current % in parish
	Data base after discounts	+ New Props	Less Appeals	Less Seasonal	Discount Changes	Adjusted total			
PARISH:									
Gt Yarmouth/Gorleston	13,049	108	0	0	-5	13,152	-276	12,876	43.60%
Ashby with Oby	24	0	0	0	0	24	-1	23	0.08%
Belton with Browston	1,151	1	0	0	0	1,152	-24	1,128	3.85%
Bradwell	3,863	55	0	0	0	3,918	-82	3,836	12.91%
Burgh Castle	463	11	0	-12	0	462	-10	452	1.55%
Caister on Sea	2,874	0	0	0	0	2,874	-60	2,814	9.60%
Filby	348	1	0	0	0	349	-7	342	1.16%
Fleggburgh	412	5	0	0	0	417	-9	408	1.38%
Fritton with St Olaves	267	0	0	0	0	267	-6	261	0.89%
Hemsby	1,578	34	0	-120	0	1,492	-31	1,461	5.27%
Hopton	1,045	46	0	0	0	1,091	-23	1,068	3.49%
Martham	1,215	51	0	0	0	1,266	-27	1,239	4.06%
Mautby	146	0	0	0	0	146	-3	143	0.49%
Ormesby St Margaret	1,861	-8	0	-82	0	1,771	-37	1,734	6.22%
Ormesby St Michael	117	0	0	0	0	117	-2	115	0.39%
Repps with Bastwick	158	0	0	0	0	158	-3	155	0.53%
Rollesby	355	4	0	0	0	359	-8	351	1.19%
Somerton	116	0	0	0	0	116	-2	114	0.39%
Stokesby	122	0	0	0	0	122	-3	119	0.41%
Thurne	53	0	0	0	0	53	-1	52	0.18%
West Caister	76	0	0	0	0	76	-2	74	0.25%
Winterton	637	2	0	-48	0	591	-12	579	2.13%
TOTAL	29,930	310	0	-262	-5	29,973	-629	29,344	100%

