

15 December 2022

**Report of the Portfolio Holder for Finance, Risk and Customer Services****Council Tax Base 2023/24****Exempt Information**

None

**Purpose**

To report the Council Tax Base for the Borough Council for 2023/24.

**Recommendations**

**That Tamworth Borough Council resolves its calculation of the Council Tax Base for the year 2023/24 to be 23,376 (2022/23 – 22,968).**

**Executive Summary**

The Borough Council is required to calculate its Council Tax Base for each financial year and notify Staffordshire County Council, The Office of the Police and Crime Commissioner Staffordshire and Staffordshire Commissioner Fire and Rescue Authority by 31 January preceding that financial year.

The Authority is required to approve the Council Tax Base.

The Council Tax Base is the total of the number of domestic properties in the Borough, after making deductions for exempt dwellings and for the granting of reliefs and discounts for disabled occupiers, single occupiers and as appropriate empty properties.

The Tax Base calculation has included an element for the Council Tax Reduction Scheme (the replacement for Council Tax Benefit). The estimated amount of Council Tax Support payable for 2023/24 is converted into the equivalent number of whole properties which are deducted from the total. Local Council Tax Reduction Scheme claims have remained consistent since the start of the financial year at £4.6m.

**Options Considered**

Not applicable.

**Resource Implications**

The figure for 2023/24 Council Tax Base is calculated at 23,376 which represents an increase of 408 or 1.8%.

**Legal/Risk Implications Background**

If the base is not set in the legally required timeframe, it can be calculated by precepting authorities and imposed upon us.

**Equalities Implications**

Not applicable.

## **Environment and Sustainability Implications (including climate change)**

Not applicable.

## **Background Information**

Under the Local Government Finance Act 1992 as amended the Borough Council is required to calculate its Council Tax Base for each financial year and is required to notify Staffordshire County Council, The Office of the Police and Crime Commissioner Staffordshire and Staffordshire Fire Authority by 31 January preceding that financial year.

In accordance with the Local Authority (Calculation of Council Tax Base) Regulations 1992 as amended, the Tax Base for the year 2023/24 is calculated by applying a formula  $A \times B$ .

A is the number of properties in each band (expressed as a number of band D equivalents).

B is the Authority's estimate of its collection rate for that year. It is recommended that this should be 97.9%. (The current year collection rate is 97.6%, a slight increase on the previous year of 97.5%). It is evident that collection levels are still being affected by the current economic position on our residents.

Applying the collection rate to A gives a Council Tax Base of 23,376 ( $23,877.8 \times 97.9\%$ ).

### **Report Author**

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### **List of Background Papers**

Local Government Finance Act 1992  
Local Authority (Calculation of Council Tax Base) Regulations 1992  
Local Government Finance Act 2012  
Local Authority (Calculation of Council Tax Base) (England) Regulations 2012

### **Appendices**

**Appendix A** – Council Tax Base Calculation 2023/24