

14 December 2023

Report of the Portfolio Holder for Operations and Finance**Council Tax Base 2024/25****Exempt Information**

None

Purpose

To report the Council Tax Base for the Borough Council for 2024/25.

Recommendations

That Tamworth Borough Council resolves its calculation of the Council Tax Base for the year 2024/25 to be 23,479 (2023/24 – 23,376).

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 estimated amount of Council Tax Support payable for 2024/25 is converted into the equivalent number of whole properties which are deducted from the total. Local Council Tax Reduction Scheme claims are based on analysis from the current financial year and an estimate in terms of implementing a new Banding Scheme with the figure estimated to be £5.6m.

Options Considered

Not applicable.

Resource Implications

The figure for 2024/25 Council Tax Base is calculated at 23,479 which represents an increase of 103 or 0.4%.

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 2024/25 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 98.9%.

Applying the collection rate to A gives a Council Tax Base of 23,479 ($23,740 \times 98.9\%$).

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 2024/25