

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

CABINET – TUESDAY, 9 JANUARY 2024



Title of Report	COUNCIL TAX BASE 2024/25	
Presented by	Councillor Nick Rushton Corporate Portfolio Holder PH Briefed <input type="checkbox" value="Y"/>	
Background Papers	Council Tax Base 2023/23 – Cabinet 10 January 2023	Public Report: Yes
		Key Decision: Yes
Financial Implications	The increase in council tax base of 685 band D equivalents will generate an additional £110k in Council Tax for 2024/25 for the Council.	
	Signed off by the Section 151 Officer: Yes	
Legal Implications	There are no direct implications arising from this report.	
	Signed off by the Monitoring Officer: Yes	
Staffing and Corporate Implications	There are no staffing and corporate implications arising from this report.	
	Signed off by the Head of Paid Service: Yes	
Purpose of Report	To determine the 2024/25 Council Tax Base and advise members of the process for calculating the business rates amounts due to the Council for the 2024/25 financial year.	
Reason for Decision	Statutory requirement to facilitate the setting of Council Tax for the forthcoming year.	
Recommendations	THAT CABINET: <ol style="list-style-type: none"> 1. APPROVES THE CALCULATION OF THE COUNCIL TAX BASE FOR EACH PARISH AND SPECIAL EXPENSE AREA FOR THE FINANCIAL YEAR 2024/25, AS DETAILED IN APPENDIX 2 AND RECOMMENDS TO COUNCIL FOR ADOPTION AT ITS MEETING ON 22 FEBRUARY 2024. 2. NOTES THAT, IN ACCORDANCE WITH THE LOCAL AUTHORITIES (CALCULATION OF COUNCIL TAX BASE) (ENGLAND) REGULATIONS 2012, THE AMOUNT CALCULATED BY NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL FOR THE FINANCIAL YEAR 2024/25 SHALL BE 37,079. 	

	3. DELEGATES AUTHORITY TO THE S151 OFFICER TO SUBMIT THE CALCULATIONS ON NON-DOMESTIC RATING INCOME AND OTHER AMOUNTS REQUIRED BY GOVERNMENT BY THE 31 JANUARY 2024 FOR THE FORTHCOMING FINANCIAL YEAR.
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1.0 BACKGROUND

- 1.1 The Local Government Finance Act 1992 requires that the calculation of the Council Tax Base and National Non-Domestic Rates (NNDR) for the financial year 2024/25 be determined by no later than 31 January 2024. This is a necessary component of the setting of the 2024/25 Council Tax and Business Rates.
- 1.2 The work to estimate the Council Tax Base has been undertaken and is presented within this report for approval.

2.0 FINANCIAL IMPLICATIONS

- 2.1 The Council Tax Base is a measure of the relative taxable capacity of the district, as shown in Appendix 1, and of each part of the district as shown in Appendix 2. It is expressed as the equivalent number of Band D properties in each area. The Council Tax Base multiplied by the Band D Council Tax gives the Council Tax receivable for the forthcoming financial year.
- 2.2 As set out above, the tax base is expressed as band D equivalents. The actual levy in properties in other bands is calculated on a pro-rota basis using the following ratios:

Table 1: Council Tax Bands

Band	Fraction of Band D
A	6/9
B	7/9
C	8/9
D	9/9
E	11/9
F	13/9
G	15/9
H	18/9

- 2.3 Where the precept relates to only part of the district, (i.e. Parish Precepts and Special Expenses), the appropriate Council Tax Base of the part (as shown Appendix 2) is used. Accordingly, all Precepting Authorities have been informed of their appropriate provisional Council Tax Base for 2024/25.

3.0 CALCULATION OF THE COUNCIL TAX BASE

- 3.1 The Council Tax Base calculations for the financial year 2024/25 have been carried out in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. Appendix 1 shows the actual number of Band D equivalent properties of the Council Tax Base as at 30 November 2023 by Council Tax band.
- 3.2 The Council Tax Base for 2024/25 is calculated as 37,079, compared to 36,394 an increase of 685 band D equivalents, a breakdown of the increase is shown in the table below:

Table 2: Analysis of change in Council Tax Base

2023/24 Council Tax Base	36,394
Growth – Actual and Forecasted	512
Changes in discounts, exemptions etc.	28
Changes in LCTS	-32
Non-Collection	177
2024/25 Council Tax Base	37,079

Growth Estimates

- 3.3 Growth estimates in respect of the number of new properties liable for council tax have also been included in the calculation. These properties have been identified and monitored by the Revenues and Benefits Partnership and the Planning Policy Team and included in the Council Tax Base calculation at parish level at assumed bandings. The estimated growth is 676 band D properties or 2%.

Bad Debt Provision

- 3.4 A bad debt provision of 2.0% of the base and growth has been applied to allow for non-collection and banding appeals. The provision has reduced from the 2023/24 figure of 2.5%. This is due to the forecast collection rate for 2023/24 of 98.1%, as the Council sees collection rates recover to pre-covid levels.
- 3.5 The adjusted figures for each Parish and Special Expense area are set out in Appendix 2. The respective Council Tax Base for each Parish and Special Expense area is used as a basis for charging Special Expense and Parish Precepts to the Council Tax payers of the appropriate parts of the district.

Local Council Tax Support Scheme (LCTS)

- 3.6 LCTS reduces the amount of council tax for working age and pensioners on a low income. An estimate for the number of households likely to be claiming LCTS is included in the Council Tax Base calculation each year. The LCTS has reduced the Council Tax Base by 3,188 Band D equivalents for 2024/25, compared to 3,156 in 2023/24. The decrease in LCTS has the effect of decreasing the tax base by 32 Band D equivalents.

Table 3: Reduction in council tax base due to council tax support (Band D Equivalent):

	2023/24	2024/25	Change
Working Age	1,702.90	1,750.95	(48.05)
Pensioners	1,453.52	1,437.91	15.61
Total	3,156.42	3,188.86	(32.44)

4.0 NATIONAL NON-DOMESTIC RATES (BUSINESS RATES)

- 4.1 Local Authorities are required to provide details of expected Business Rates income for the following year to the Government by 31 January and this is completed on a form called NNDR1, which requires formal approval. The expectation is that the approval process is to be line with the approval of the Council Tax Base.

- 4.2 The calculations that feed into the NNDR1 form are carried out by the Revenues and Benefits Partnership shortly before the 31 January deadline to ensure figures are as up to date as possible. In view of timing, Cabinet is requested to give delegated authority to the Section 151 Officer to approve and submit the form for 2024/25 by the 31 January 2024 deadline.

Policies and other considerations, as appropriate	
Council Priorities:	The Council Tax Base assists the Council to achieve all its priorities.
Policy Considerations:	Not applicable
Safeguarding:	Not applicable
Equalities/Diversity:	Not applicable
Customer Impact:	Not applicable
Economic and Social Impact:	Not applicable
Environment, Climate Change and Zero Carbon:	Not applicable
Consultation/Community/Tenant Engagement:	Not applicable
Risks:	Controls are in place to ensure the correct calculation of the Council Tax Base.
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COUNCIL TAX BASE

BAND	RATIO TO BAND D	NUMBER OF BAND D EQUIVALENTS AS AT 30 November 2023	Plus ESTIMATED GROWTH FOR 2024/25	Less NON COLLECTION RATE 2.0%	COUNCIL TAX BASE 2024/25
A	6/9	4,860	22	-98	4,784
B	7/9	9,141	95	-185	9,051
C	8/9	6,282	89	-127	6,244
D	9/9	6,524	186	-133	6,577
E	11/9	5,961	183	-123	6,021
F	13/9	2,749	72	-56	2,765
G	15/9	1,552	27	-32	1,547
H	18/9	90	2	-2	90
TOTALS		37,159	676	-756	37,079

COUNCIL TAX BASE BY PARISH/SPECIAL EXPENSE AREAS

Parish / Special Expense Area	Council Tax Base	
	2023/24	2024/25
APPLEBY MAGNA	539	547
ASHBY DE LA ZOUCH	6,209	6,363
ASHBY WOULD'S	1,405	1,417
BARDON	11	10
BELTON	307	311
BREEDON-ON-THE-HILL	488	510
CASTLE DONINGTON	2,857	2,949
CHARLEY	78	78
CHILCOTE	59	58
COALVILLE	6,743	6,847
COLEORTON	583	590
ELLISTOWN AND BATTLEFLAT	808	837
HEATHER	366	368
HUGGLESCOTE AND DONINGTON LE HEATH	2,429	2,626
IBSTOCK	2,352	2,349
ISLEY WALTON-CUM-LANGLEY	30	31
KEGWORTH	1,345	1,345
LOCKINGTON-CUM-HEMINGTON	245	246
LONG WHATTON AND DISEWORTH	824	822
MEASHAM	1,706	1,715
NORMANTON-LE-HEATH	69	70
OAKTHORPE, DONISTHORPE AND ACRESFORD	915	929
OSGATHORPE	220	218
PACKINGTON	412	410
RAVENSTONE WITH SNIBSTON	1,053	1,066
SNARESTONE	147	147
STAUNTON HAROLD	62	62
STRETTON-EN-LE-FIELD	19	19
SWANNINGTON	465	472
SWEPSTONE	273	277
WHITWICK	2,741	2,758
WORTHINGTON	634	632
TOTALS	36,394	37,079