

Appendix K – Council Tax Base 2023/24

Introduction and background

1. The Council tax base is one element of the calculations concerned with setting the Council Tax under the Local Authorities (Calculation of Council Tax Base) (England) Regulation 2012.
2. All domestic properties within the District are banded by the Valuation Officer in one of eight bands. The tax base calculation includes the estimated number of chargeable dwelling after allowing for discounts and exemptions, appeals and voids for each parish for the period to 31st March 2022. The number of chargeable properties is converted to Band D equivalents by applying the prescribed formula. The Council must set its Council Tax base and notify the precepting authorities by 31st January 2023.
3. There are various factors which have to be taken into account to arrive at the tax base for 2023/24.

Table: 2023/24 Council Tax base.

2022/23 Band D Equivalent	Band	Council tax base for 2023/24					Ratio to Band D	2023/24 Band D equivalent
		Total Dwellings	Number of dwellings after applying discounts and premiums	Less adjustment for Council Tax Support	Chargeable Dwellings			
1.1	A (DR*)		2.8	-0.8	2.0	5/9	1.1	
407.4	A	940	739.5	-117.7	621.8	6/9	414.5	
959.1	B	2,198	1,843.5	-550.5	1,293.0	7/9	1,005.7	
3,433.8	C	5,291	4,592.0	-712.6	3,879.4	8/9	3,448.4	
7,359.2	D	8,955	8,113.5	-717.5	7,396.0	9/9	7,396.0	
8,307.4	E	7,762	7,111.0	-250.6	6,860.4	11/9	8,384.9	
6,468.8	F	4,899	4,556.5	-70.7	4,485.8	13/9	6,479.5	
9,864.1	G	6,295	5,952.0	-33.2	5,918.8	15/9	9,864.7	
2,361.9	H	1,264	1,197.0	-5.7	1,191.3	18/9	2,382.6	
	Total	37,604	34,107.8	-2,459.2	31,648.5			
		39,162.8	Gross Tax base				39,377.5	
		-470.0	Less adjustment for losses in collection 1.2%				-472.5	
		38,692.8	Net Tax base				38,904.9	

Adjustments:

4. The Local Government Finance Act 2012 (LGFA 2012) includes a number of amendments to the LGFA 1992 which affects the calculation of the Council Tax base. These amendments gave powers to determine own discounts and set premiums in certain circumstances.
5. Section 10 of the Local Government Finance Act 2012 imposes an obligation on Billing Authorities to set up a Council Tax Reduction Scheme to replace Council Tax Benefit from 1 April 2013. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 specify that the tax base must be adjusted to take account of the amount to be paid in accordance with the reduction scheme. This adjustment is shown in a separate column in on the above table.
6. In arriving at a net base, allowance must be made for irrecoverable amount, movements as a result of appeals and property base changes (new properties). For this purpose, an allowance of 1.2% is proposed.