

REDDITCH BOROUGH COUNCIL

**EXECUTIVE
COMMITTEE**

10th January 2023

COUNCIL TAX BASE 2022/23

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| Relevant Portfolio Holder | Councillor Karen Ashley |
| Portfolio Holder Consulted | Yes |
| Relevant Head of Service | Michelle Howell, Head of Finance and Customer Services |
| Report Author Peter Carpenter | Job Title: Interim S151 Officer Contact email: peter.carpenter@bromsgroveandredditch.gov.uk Contact Tel: |
| Wards Affected | All |
| Ward Councillor(s) consulted | N/A |
| Relevant Strategic Purpose(s) | Aspiration, work and financial independence |
| Non-Key Decision | |
| If you have any questions about this report, please contact the report author in advance of the meeting. | |

1. SUMMARY OF PROPOSALS

To enable Members to set the Council Tax Base for 2023/24

2. RECOMMENDATIONS

2.1 The Committee is asked to RECOMMEND that

- 1) the calculation of the Council's Tax Base for the whole and parts of the area for 2023/24, be approved; and**
- 2) in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the figures calculated by the Redditch Borough Council as its tax base for the whole area for the year 2023/24 be 26,304.94 and for the parts of the area listed below be:**

| | |
|----------------------------|------------------|
| Parish of Feckenham | 375.79 |
| Rest of Redditch | 25,929.15 |
| Total for Borough | 26,304.94 |

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3. KEY ISSUES

Financial Implications

- 3.1 The tax base has been calculated and adjusted by the estimated amount of Council Tax Support discounts awardable.

Legal Implications

- 3.2 The Local Authorities (Calculation of Tax Base) Regulations 1992 require a billing authority to notify its major precepting bodies (and its Parishes, if required) of the Tax Base, for the whole or part of the area for the following financial year. The precepting bodies - Worcestershire County Council, West Mercia Police & Crime Commissioner and Hereford & Worcester Fire & Rescue Authority - need this information in order to calculate and notify the Borough Council of their precept requirements for 2023/24. This will enable tax setting resolutions to be finalised and bills to be produced early in March 2023.
- 3.3 The legislation also requires a billing authority to calculate the tax base for any "special areas" within its boundary. There are no such areas in the Redditch Borough.
- 3.4 It is necessary to outline the method by which these calculations have been carried out so that the Council can formally adopt them for the purposes of the 1992 Regulations.

Service/Operational Implications

- 3.5 In October 2022, form CTB1 was submitted to the Department for Communities and Local Government. This analyses the draft Valuation List of properties into the various bands and then provides further details of those properties which are subject to the full charge, those entitled to discounts and those which are exempt.
- 3.6 This report is a summary of that return updated to include any known changes since November. It also makes provision for anticipated changes which could arise for a variety of reasons such as appeals, new properties or properties falling off the list. An allowance of 2.00% has been made for non-collection of the tax.
- 3.7 The Council is required to set a Council Tax Base each year, this forms part of the process of setting the following year budget. Failure to do so will result in the Council not being a Well Managed Organisation.

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Customer / Equalities and Diversity Implications

- 3.8 The Tax Base for 2023/24 has been calculated to be 26,304.94. Once this has been agreed, the County Council, Police & Crime Commissioner and Fire Authority will be notified and the figures will be used in the setting of the Council Tax to be presented to the Executive Committee and approved by the Council in February 2023.

4. RISK MANAGEMENT

There is no identified risk associated with the proposal contained in this report.

5. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 5.1 The Council Tax Support all Council initiatives.

Climate Change Implications

- 5.2 Not applicable.

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 Not applicable.

6. APPENDICES

None

7. BACKGROUND PAPERS

Previous Years Council Tax Base Reports