

REDDITCH BOROUGH COUNCIL

**Executive
2024**

9th January

COUNCIL TAX BASE AND NON-DOMESTIC RATES YIELD

Relevant Portfolio Holder	Councillor Luke Court
Portfolio Holder Consulted	Yes
Relevant Head of Service	Bernard Ofori-Atta Head of Finance and Customer Services
Report Author	Job Title: Financial Support Manager Contact email: david.riley@bromsgroveandredditch.gov.uk Contact Tel: 01527 548 418
Wards Affected	All
Ward Councillor(s) consulted	No
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. RECOMMENDATIONS

The Committee is asked to RECOMMEND that:-

- 1) The calculation of the council tax base for the whole and parts of the area for 2024/25 be approved and
- 2) In accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, the figures calculated by Redditch Borough Council as its tax base for the whole area be 26,317.1 and for the parts of the area listed below be:

Parish of Feckenham	380.3
Rest of Redditch	<u>25,936.8</u>
Total for the Borough	<u>26,317.1</u>

2. BACKGROUND

- 2.1 The report sets out the details of the calculation of the tax base for council tax setting purposes. The calculation of the council tax base is required as part of the determination of the council tax for 2024/25.

3. OPERATIONAL ISSUES

- 3.1 The council tax base is calculated based on information held by the authority on 30th November 2023. The base reflects the number of dwellings in each valuation band on that date, and those dwellings which are subject to exemptions, discounts, and reductions.
- 3.2 The information extracted on 30th November is then adjusted for the council's anticipated changes to the number of dwellings, and changes to discounts and exemptions. This figure is then adjusted to reflect the anticipated collection rates. An allowance of 2.00% has been made for non-collection of tax.
- 3.5 The council is required to set the council tax base each year, this forms part of the process of setting the following year budget.

4. FINANCIAL IMPLICATIONS

- 4.1 The calculation of the council tax base forms the basis of the calculation of council tax for the new financial year.
- 4.2 The council tax base is calculated using a prescribed formula to generate the equivalent number of band D dwellings in a district and accounts for the costs of council tax support provided to residents within the area.

5. LEGAL IMPLICATIONS

- 5.1 The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 (as amended) set out the process for the calculation of the council tax base, for the whole or any part of the area for the following financial year.
- 5.2 The tax base information is required by Worcestershire County Council, West Mercia Police and Crime Commissioner, and Hereford Fire and Rescue Service to calculate and notify the district council of their precept requirements for the forthcoming tax year.
- 5.3 The legislation requires the billing authority to calculate the tax base for any "special areas" within its boundary. There are no such areas in the Bromsgrove District.

6. OTHER - IMPLICATIONS

Relevant Strategic Purpose

- 6.1 The council tax reduction scheme supports residents in financial need and it is a requirement that the design of the scheme incentivises work.

6.2 The scheme supports the strategic purpose of Aspiration, Work and Financial Independence through the provision of a council tax reduction to people on low income and people transitioning to work.

6.2 Uprating of income bands will ensure that low-income residents do not lose support through general inflationary increases to their income and will ensure that the scheme continue to incentivise employment.

Climate Change Implications

6.2 There are no climate change implications.

Equalities and Diversity Implications

6.3 There are no specific equalities and climate change implications.

7. RISK MANAGEMENT

7.1 None.

8. APPENDICES and BACKGROUND PAPERS

Council Tax Base calculations.

9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Cllr Charles Hotham	
Lead Director / Head of Service	Bernard Ofori-Atta Head of Finance and Customer Services	
Financial Services	Bernard Ofori-Atta Paul Early	
Legal Services		

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Department	Name and Job Title	Date
Policy Team (if equalities implications apply)	Not Applicable	
Climate Change Team (if climate change implications apply)	Not Applicable	