

Full Council 24 November 2022

Report Title	Council Tax Base 2023/24
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Are there public sector equality duty implications?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information (whether in appendices or not)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

List of Appendices

Appendix A - 2022/23 Tax Base by Town/Parish area

1. Purpose of Report

- 1.1. The purpose of this report is to set the Council Tax Base for 2023/24 as required by Section 33 of the Local Government Finance Act 1992, and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

2. Executive Summary

- 2.1 A Council Tax Base calculation for the whole of North Northamptonshire Council's (NNC) area for the year 2023/24 has been undertaken with data as at the relevant date, i.e. 1st October 2021 to 30th September 2022.
- 2.2 The calculation has taken account of the number of new properties likely to be completed and banded for Council Tax purposes during the period October 2022 to March 2024 and the anticipated level of occupation. In addition, the predicted discounts and premiums, including those within the NNC Local Council Tax Support Scheme, have been applied as these have an impact on the Tax Base figure.
- 2.3 The resulting calculation equates to a Band D equivalent Tax Base of 116,019 properties before applying the expected collection rate. The Tax Base is reduced by a percentage which, in the Council's opinion, represents the likely level of collection. This collection rate has been assumed to be 98.5%, based on current collection levels which is unchanged from the previous year

(2022/23). On applying this reduction to the calculation, a net Tax Base figure of 114,279 is achieved which is an increase of 1.1% on 2022/23.

3. Recommendations

3.1 It is recommended that Council:

a) In accordance with the Local Authorities (Calculation of Tax Base) Regulation 1992, as amended, approves the amount calculated as the Band D equivalent Council Tax Base for the North Northamptonshire area 2023/24 shall be 114,279 as detailed in this report and appendices. This is an increase of 1,232 over the 2022/23 Tax Base, a 1.1% increase.

b) Notes a Council Tax Collection rate assumption of 98.5% for 2023/24.

3.2 *Reason for Recommendations* – Section 33 of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 requires the Council as the Billing Authority to calculate a Council Tax Base for its area by 31 January each year.

4. Report Background

4.1 The Local Government Finance Act 1992 requires the Billing Authority (North Northamptonshire Council) to calculate and approve a Tax Base for Council Tax purposes and to notify major preceptors by 31 January in respect of the following financial year.

4.2 The Government regulations require the Council to review the council tax base to be used for setting its 2023/24 Council Tax and the Council Tax Collection Rate for 2022/23.

4.3 The provisional tax base for North Northamptonshire is 114,279 dwellings. This is based on a Band D equivalent and includes projected growth together with an average collection rate of 98.5%.

4.4 The report also details the Council Tax base for the town and parish councils within North Northamptonshire.

5. Issues and Choices

5.1 The main considerations in relation to Council Tax Base for 2023/24 is set out below:

5.2 **New Properties.** Provision is made in the 2023/24 Tax Base for new properties that are likely to be occupied before the end of the next financial year. This provision is calculated by taking into consideration assumptions around new housing developments.

5.3 **Discounts, reliefs, and exemptions.** Provision is made in the 2023/24 Tax Base for discounts (including Local Council Tax Support Scheme), reliefs and

exemptions based on the actuals submitted in the CTB1 form completed in mid-October.¹

- 5.4 **Collection Rate.** A review of the collection rates has been carried out with consideration to the level of debts written off and estimates of the current years collection rate, together with the longer-term impact of the pandemic and the current cost of living crisis, the assumptions used to calculate the 2023/24 Tax Base (98.5%) are adequate.
- 5.5 Taking all the assumptions together there is a net increase in the overall council tax base of 1%
- 5.6 **Appendix A** sets out the Band D equivalent properties by town and parish Councils for 2023/24.

6. Implications (including financial implications)

6.1 Resources, Financial and Transformation

- 6.1.1 The Council Tax Base is used to calculate the budgeted Council Tax Requirement any movement on the Council Tax Base will be dealt with as part of the Medium-Term Strategic Plan, in terms of impact on growth and collection rates on future years.

6.2 Legal and Governance

- 6.2.1 This report is part of the process required for the Council to meet its legal obligations to set its Tax Base that it notifies to Town and Parish Councils, Police and Fire. This is in accordance with Section 33 of the Local Government Finance Act 1992, and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

6.3 Relevant Policies and Plans

- 6.3.1 The tax base is part of the arrangements for the Collection of Council Tax and as such aligns with the Councils priorities set out within the Corporate Plan as part of the delivery of modern public services.

6.4 Risk

- 6.4.1 There are a number of risks associated with estimating the amount of Council Tax Base for the year as this based on the forecasted movement in dwellings, discounts and exemptions as outlined in section 5 of the report.

6.5 Consultation

- 6.5.1 There is no requirement to consult on the tax base calculation.

¹ The CTB1 is the annual return to Government which sets out the number of dwellings and those liable for council tax.

6.6 Consideration by the Executive Advisory Panel.

6.6.1 Not considered by the Executive Advisory Panel.

6.7 Consideration by Scrutiny

6.7.1 Not considered by Scrutiny.

6.8 Equality Implications

6.8.1 None specific.

6.9 Climate and Environmental Impact

6.9.1 None specific.

6.10 Community Impact

6.10.1 None specific.

7. Background Papers

7.1 The following background papers were considered in relation to this report.

CTB1 form October 2022

Tax Base by Town/Parish

Town/Parish	Council Tax Base 2023/24
Aldwincle	161
Apethorpe	93
Ashley	136
Ashton	117
Barnwell	176
Barton Seagrave	2,521
Benefield	187
Blatherwycke	23
Bozeat	756
Brampton Ash	36
Braybrooke	192
Brigstock	538
Broughton	841
Bulwick	81
Burton Latimer	3,217
Chelveston	222
Clopton	68
Collyweston	221
Corby	16,236
Cotterstock	91
Cottingham	372
Cranford	163
Cransley	119
Deene	26
Deenethorpe	72
Denford	136
Desborough	3,832
Dingley	109
Duddington	80
Earls Barton	2,242
East Carlton	117
Easton Maudit	52
Easton-On-The-Hill	463
Ecton	227
Finedon	1,511
Fineshade	19
Fotheringhay	71
Geddington	640
Glaphorn	160
Grafton Underwood	70
Great Addington	127
Great Doddington	486
Great Harrowden	43

Town/Parish	Council Tax Base 2023/24
Grendon	255
Gretton	562
Hardwick	49
Hargrave	124
Harrington	74
Harringworth	140
Hemington	48
Higham Ferrers	2,914
Irchester	1,537
Irlingborough	2,835
Isham	337
Islip	286
Kettering	16,864
Kings Cliffe	613
Laxton	64
Lilford-cum-Wigsthorpe	55
Little Addington	146
Little Harrowden	346
Little Stanion	716
Loddington	219
Lowick	132
Luddington	31
Lutton	67
Mawsley	912
Mears Ashby	230
Middleton	196
Nassington	365
Newton Bromswold	31
Orlingbury	230
Orton	39
Oundle	2,260
Pilton	28
Polebrook	201
Pytchley	192
Raunds	3,423
Ringstead	499
Rockingham	52
Rothwell	2,825
Rushden	9,977
Rushton	259
Southwick	79
Stanion	402
Stanwick	700
Stoke Albany	154
Stoke Doyle	41
Strixton	15

Town/Parish	Council Tax Base 2023/24
Sudborough	103
Sutton Bassett	50
Sywell	375
Tansor	97
Thorpe Achurch	81
Thorpe Malsor	54
Thrapston	2,640
Thurning	49
Titchmarsh	247
Twywell	82
Wadenhoe	59
Wakerley	38
Warkton	64
Warmington	464
Weekley	74
Weldon	2,654
Wellingborough	15,821
Weston By Welland	84
Wilbarston	275
Wilby	223
Wollaston	1,205
Woodford	502
Woodnewton	231
Yarwell	233
TOTAL	114,279