

Council 7th December 2023

Report Title	Council Tax Base 2024/25
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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 - 2024/25 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 2024/25 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 2024/25 has been undertaken with data as at the relevant date, i.e., 1st October 2022 to 30th September 2023.
- 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 2023 to March 2025 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 117,611 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 (2023/24). On applying this reduction to the calculation, a net Tax Base figure of 115,847 is achieved which is an increase of 1.4% on 2023/24.

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 2024/25 shall be 115,847 as detailed in this report and appendices. This is an increase of 1,568 over the 2023/24 Tax Base, a 1.4% increase.

b) Notes a Council Tax Collection rate assumption of 98.5% for 2024/25.

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.

3.3 *Alternative Options Considered* – None. The Council is required to set the Council Tax Base for 2024/25, as required by Section 33 of the Local Government Finance Act 1992

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 2024/25 Council Tax and the Council Tax Collection Rate for 2023/24.

4.3 The provisional tax base for North Northamptonshire is 115,847 dwellings this is based on a Band D and includes projected growth and 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 2024/25 is set out below:

- 5.2 **New Properties.** Provision is made in the 2024/25 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 2024/25 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 2024/25 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 1.4%
- 5.6 **Appendix A** sets out the Band D equivalent properties by towns and parish Councils for 2024/25.

6. Implications (including financial implications)

6.1 Resources and Financial

- 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.

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

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.

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 There are no equality implications from the proposals being made.

6.9 **Climate Impact**

6.9.1 There are no climate impacts arising from the proposals being made.

6.10 **Community Impact**

6.10.1 There is no community impact arising from the proposals being made.

6.11 **Crime and Disorder Impact**

6.11.1 There are no crime and disorder impacts arising from the proposals being made.

7. Background Papers

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

CTB1 form October 2023