

Agenda Item No: 9
Report To: Cabinet
Date of Meeting: 27 October 2022
Report Title: Council Tax Base 2023/24
Report Author: Jo Stocks – Senior Accountant
Job Title: Will Mackay – Accountant
Portfolio Holder: Cllr. Neil Shorter
Portfolio Holder for: Finance & IT



Summary: This Council is required to approve the tax base used to calculate the level of Council Tax for 2023/24. It is calculated with regard to the number of domestic properties (including a forecast of new properties), which are then converted to Band D equivalents.

The tax base has been calculated at 48,906 band D properties, an increase of 242 (or 0.50%) on the current year.

Key Decision: YES

Significantly Affected Wards: All

Recommendations: **The Cabinet is recommended to:-**

- I. Agree the 2023/24 'Net' tax base of 48,906 Band D equivalent properties**
- II. Note the possibility of further Cabinet and Council decisions being required, before the end of January, should any material change in the tax base be required, as a consequence of any further relevant funding announcements from government.**

Policy Overview: The Council Tax base is required to be set in accordance with the Local Authorities (Calculations of Tax Base) Regulations 2012

Financial Implications: The tax base will be used to calculate the level of Council Tax requirement, which will be recommended to the Council on 2 March 2023.

Legal Implications: <i>Text agreed by Principal Solicitor Contracts and Procurement on 19.10.22</i>	The process of setting the Council Tax base is governed by the Local Government Finance Act 1992 and detailed Regulations made under it, which collectively set out detailed requirements for how the calculation must be done.
Equalities Impact Assessment:	A full assessment is part of the final budget reported to Cabinet in February.
Data Protection Impact Assessment:	N/A
Risk Assessment (Risk Appetite Statement):	N/A
Sustainability Implications:	N/A
Other Material Implications:	None
Exempt from Publication:	NO
Contact:	jo.stocks@ashford.gov.uk – Tel: (01233) 330548

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Introduction and Background

1. The Council Tax Base for 2023/24 and its distribution across parished and un-parished areas needs to be agreed.
2. By 31 January 2023, the Council as the 'billing authority' is required to notify its major precepting bodies (Kent County Council, Kent Police Authority and Kent and Medway Fire and Rescue Authority) and the parishes of the relevant council tax base for the 2023/24 financial year.
3. For 2023/24 the calculation includes changes to Parish boundaries as reported to the Selection and Constitution review committee on 29 September 2022. Further checking will be completed before billing has been finalised to ensure that properties have been allocated correctly.

The Tax Base (adjusted for various allowances)

4. The Council has already submitted a tax base return to central government, this figure is 53,461 (2022/23 52,683), it is based on the number of properties on the valuation list as at 3 October 2022 and excludes provisions for new properties, Council Tax Reduction discounts, and allowances for non-collection.
5. The tax base calculation made in this report allows for new properties anticipated to be coming on to the Valuation List. It is forecast that 665 properties will be added to the valuation list (606 Band D equivalent) which is broadly in line with the assumption in the Medium Term Financial Plan.
6. In calculating the tax base the authority must also have regard to discounts, exemptions, premiums, non-collection, and appeals. For the purposes of this calculation 1.5% has been estimated for losses on collections and appeals, this was 1% in 2022/23, the increase is to take into account the economic effects of the 'cost of living crisis' on arrears levels.
7. For 2023/24 the tax base has been calculated at 48,906 (2021/22 was 48,664) as detailed at **Appendices A, B & C**.

Implications and Risk Assessment

8. The Council Tax base is an important element of the budget setting process, estimating the number of properties upon which council tax will be levied.

Next Steps in Process

9. Once agreed by the Council the tax base will be notified to the County Council, Kent Police, Kent and Medway Fire Authority and the Parish Councils.

Conclusion

10. The 2023/24 tax base is in line with the assumptions in the Medium Term Financial Plan, the calculation results in a tax base of 48,906 band D equivalent properties. This will be used in the detailed budget and council tax setting calculations.

Portfolio Holder's Views

11. I recommend the tax base be set at 48,906 Band D equivalent properties.

Contact and Email

12. Jo Stocks
13. jo.stocks@ashford.gov.uk

Appendix A

TAXE BASE 2023/24 BAND D EQUIVALENTS

BAND	@	A	B	C	D	E	F	G	H	TOTAL
PARISH										
Aldington and Bonnington	0	19	29	111	87	85	161	156	3	651
Appledore	0	4	10	51	82	54	80	105	2	388
Bethersden	0	31	46	56	107	148	131	237	17	773
Biddenden	0	112	86	194	121	188	227	378	23	1,329
Bilsington	0	7	5	11	22	23	37	55	0	160
Boughton Aluph and Eastwell	0	10	68	98	235	269	280	132	10	1,102
Brabourne	0	7	18	52	129	172	145	102	10	635
Brook	0	0	1	5	20	58	36	38	0	158
Challock	0	6	9	20	73	85	167	168	14	542
Charing	0	85	108	177	182	230	290	310	12	1,394
Chilham	0	12	35	107	150	184	131	155	22	796
Crundale (PM)	0	1	3	7	13	14	18	38	2	96
Egerton	0	9	23	38	94	106	131	140	4	545
Godmersham	0	1	4	17	32	55	31	39	4	183
Great Chart with Singleton	0	99	362	674	850	433	253	123	8	2,802
Hastingleigh	0	3	2	5	26	12	31	35	4	118
High Halden	0	32	18	157	73	110	174	194	6	764
Hothfield	0	5	67	70	29	27	27	51	2	278
Kennington	0	90	584	990	855	513	729	65	4	3,830
Kenardington	0	3	1	23	9	20	20	33	4	113
Kingsnorth	0	14	295	835	1,189	1,161	1,114	111	3	4,722
Little Chart	0	4	3	11	19	21	17	56	6	137
Mersham	0	9	17	35	62	115	159	124	8	529
Molash	0	2	3	9	18	19	21	41	4	117
Newenden	0	1	1	13	17	17	26	35	2	112
Orlestone	0	5	21	205	135	66	165	46	4	647
Pluckley	0	7	11	67	75	66	97	184	6	513
Rolvenden	0	8	16	143	106	126	125	172	29	725
Ruckinge	0	10	9	21	28	94	107	76	2	347
Sevington	0	1	58	208	272	145	169	23	0	876
Shadoxhurst	0	22	17	65	60	161	187	76	0	588
Smarden	0	17	30	63	84	95	151	272	22	734
Smeeth	0	6	13	74	60	96	65	66	6	386
Sth Willesborough and Newtown	0	68	620	325	218	53	3	0	0	1,287
Stanhope	0	121	558	110	3	2	0	0	2	796
Stone	0	5	5	31	29	30	35	78	4	217
Tenterden (TC)	0	25	140	572	772	871	865	648	58	3,951
Warehorne	0	4	6	19	33	41	24	40	2	169
Westwell	0	7	11	35	84	147	91	137	8	520
Wittersham	0	15	18	94	57	123	99	142	19	567
Woodchurch	0	100	22	105	151	113	179	210	6	886
Wye with Hinxhill	0	33	92	163	223	170	239	156	22	1,098
Unparished Area	2	742	4,222	3,785	1,989	1,179	955	169	6	13,049
	2	1,762	7,667	9,851	8,873	7,697	7,992	5,416	370	49,630
Contributions in Lieu	0	0	0	0	20	0	0	0	0	20
Less 1% Provision	0	(26)	(115)	(148)	(133)	(115)	(120)	(81)	(6)	(744)
	2	1,736	7,552	9,703	8,760	7,582	7,872	5,335	364	48,906

Note: Discount for disabled are calculated by charging the band below. Band @ is the band given to Band A properties alleageable for this discount.

Appendix B

ANALYSIS OF PROPERTIES FOR WHOLE AUTHORITY 2023/24

	@ No.	A No.	B No.	C No.	D No.	E No.	F No.	G No.	H No.	TOTAL No.
Total Chargeable Dwellings	4	4,105	13,688	13,254	9,758	6,868	5,838	3,400	191	57,106
Of which:										
Full Charge	3	1,734	7,603	8,698	7,012	5,225	4,834	2,821	155	38,085
Single Persons Discount	0	2,064	5,496	4,122	2,359	1,414	853	444	21	16,773
Discount (Disregard Disc)	0	38	158	159	137	86	48	29	0	655
Discount (Disregard 2 Disc)	1	9	9	9	10	11	14	14	2	79
Class C	0	131	178	133	133	73	50	59	8	765
Full Charge on LT Empties	0	102	198	116	96	49	34	28	2	625
Premium on LT Empties @ 100%	0	24	42	14	4	8	3	3	3	101
Premium on LT Empties @ 200%	0	2	4	1	4	2	0	2	0	15
Premium on LT Empties @ 300%	0	1	0	2	3	0	2	0	0	8
Total number of Properties	4	4,105	13,688	13,254	9,758	6,868	5,838	3,400	191	57,106
Total Equivalent Number - CTB1	2	2,330	9,482	10,791	9,107	7,912	8,090	5,453	370	53,537
Adjust for Council Tax Support	0	(609)	(1,827)	(1,220)	(507)	(215)	(98)	(37)	0	(4,513)
New Properties	0	41	12	280	273	0	0	0	0	606
Adjusted Band D equivalents	2	1,762	7,667	9,851	8,873	7,697	7,992	5,416	370	49,630
Contributions in Lieu	0	0	0	0	20	0	0	0	0	20
Losses In Collection	0	(26)	(115)	(148)	(133)	(115)	(120)	(81)	(6)	(744)
Tax base	2	1,736	7,552	9,703	8,760	7,582	7,872	5,335	364	48,906

TAX BASE 2023/24
LOCAL TAX BASE (WHOLE/PART AREAS)

LOCAL TAX BASE	WHOLE AREA	BAND D EQUIVALENT	NEW OCCUPATIONS	1% PROVISION	Less discounts Council Tax Support	LOCAL TAX BASE 2023/24
2022/23		52,845	734	(492)	(4,423)	48,664
	PARISH					
643	Aldington & Bonnington	697	3	(10)	(49)	641
364	Appledore	422	8	(6)	(41)	383
765	Bethersden	828	5	(12)	(59)	762
1,208	Biddenden	1,407	6	(20)	(83)	1,310
154	Bilsington	166	0	(2)	(6)	158
1,078	Boughton Aluph and Eastwell	1,153	1	(17)	(53)	1,084
620	Brabourne	651	3	(10)	(19)	625
153	Brook	158	5	(2)	(5)	156
548	Challock	552	2	(8)	(12)	534
1,404	Charing	1,533	5	(21)	(143)	1,374
773	Chilham	855	6	(12)	(65)	784
93	Crundale (PM)	95	1	(1)	(1)	94
532	Egerton	556	8	(8)	(20)	536
182	Godmersham	189	0	(3)	(6)	180
2,774	Great Chart with Singleton	2,943	65	(42)	(205)	2,761
117	Hastingleigh	121	0	(3)	(3)	116
834	High Halden	795	15	(11)	(48)	751
274	Hothfield	337	0	(4)	(60)	273
111	Kenardington	120	1	(2)	(10)	109
3,761	Kennington	4,190	39	(57)	(397)	3,775
4,623	Kingsnorth	4,790	119	(71)	(187)	4,651
137	Little Chart	139	0	(2)	(2)	135
651	Mersham	547	7	(8)	(23)	523
120	Molash	124	0	(2)	(6)	116
109	Newenden	116	0	(2)	(5)	109
625	Orlestone	688	10	(10)	(51)	637
499	Pluckley	534	10	(8)	(32)	504
718	Rolvenden	774	4	(11)	(53)	714
346	Ruckinge	364	1	(5)	(18)	342
564	Sevington	781	135	(13)	(40)	863
579	Shadoxhurst	626	1	(9)	(39)	579
704	Smarden	769	5	(11)	(40)	723
374	Smeeth	411	2	(6)	(28)	379
1,238	Sth Willesborough & Newtown	1,506	24	(19)	(243)	1,268
793	Stanhope	1,045	0	(12)	(249)	784
214	Stone	230	0	(3)	(14)	213
3,865	Tenterden (TC)	4,241	22	(59)	(313)	3,891
165	Warehome	175	2	(3)	(8)	166
514	Westwell	531	1	(8)	(11)	513
557	Wittersham	603	3	(9)	(37)	560
874	Woodchurch	953	6	(13)	(73)	873
1,092	Wye with Hinxhill	1,189	7	(16)	(98)	1,082
12,915	Unparished Area	14,653	74	(194)	(1,658)	12,875
48,664		53,557	606	(744)	(4,513)	48,906