Report to Portfolio Holder for Corporate Resources & Performance

Subject: Calculation of the Council Tax Base for 2024/25

Date: 6th December 2023

Author: Revenues Manager

Wards Affected

All

Purpose

The purpose of this report is:

1) To request approval of the council tax base for the financial year 2024/25.

Key Decision

This is not a key decision.

Recommendation(s)

THAT:

In accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the Portfolio Holder for Resources and Reputation approves the Council's council tax base for 2024/25 as follows:

1) **For the whole of its area 38,962.89**

2) **In respect of parish precepts, for those parts of its area mentioned in the table below, the amounts specified therein:**

Parish	Council Tax Base
Burton Joyce	**1,538.33**
Calverton	**2,489.52**
Colwick	**892.59**
Lambley	**506.65**
Linby	**389.44**
Newstead	**374.94**
Ravenshead	**2,769.07**
Papplewick	**270.14**
Stoke Bardolph	**390.16**
Woodborough	**934.47**
Bestwood Village	**702.73**
St Albans	**949.14**

1 Background

1.1 Gedling Borough Council is required to calculate its council tax base each year in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

1.2 The council tax base is an amount required to be used in the calculation of the council tax by billing authorities and precepting and major precepting authorities.

1.3 The calculation determines the total number of band D equivalent properties that will be used in determining the level of council tax in the Council's area in the following financial year.

1.4 The calculation must be made no later than 31st January in the financial year preceding the financial year for which the calculation of the council tax base is being made.

1.5 The council tax base calculation is the estimated (full year) equivalent number of chargeable dwellings, expressed as the equivalent number of

band D dwellings, in the Council's area after allowing for exemptions, discounts, reliefs, the council tax reduction scheme, demolitions and new dwellings.

1.6 The same calculation is also carried out to calculate the council tax base for each of the parishes which fall within the Council's area.

1.7 The Council is also required to use an estimate of its collection rate in its council tax base calculation. The estimate used in this calculation (and shown in appendix 1 of this report) is 98.75%.

2 Proposal

2.1 It is proposed that the Portfolio Holder approves the council tax base figures set out in the recommendation of this report and detailed in the appendices to this report.

3 Alternative Options

3.1 The alternative to the proposal would be to not approve the Council's council tax base which would result in the Council defaulting on a statutory obligation and trigger default calculations being made by the precepting and major precepting authorities.

4 Financial Implications

4.1 There are no direct financial implications arising from the calculation of the council tax base. However, the calculation forms the basis of information supporting the setting of the council tax.

5 Legal Implications

5.1 In accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the setting of the tax base by 31st January is a statutory obligation.

6 Equalities Implications

6.1 There are no direct equalities implications arising from this report.

7 Carbon Reduction/Environmental Sustainability Implications

7.1 There are no direct carbon reduction/sustainability implications arising from this report.

8 Appendices

8.1 Appendix 1 – Calculation of Council Tax Base

8.2 Appendix 2 – Parish Council Tax Base

9 Background Papers

9.1 None

10 Reasons for Recommendations

10.1 The Council has a statutory obligation to set its council tax base for 2024/25 before 31st January 2024.

Statutory Officer approval	
Approved by: **Date:**	**Chief Financial Officer**
Approved by: **Date:**	**Monitoring Officer**

Appendix 1

Band	No of Dwellings	% of Total	Chargeable Dwellings	Equivalent 25% Discounts	Empty Homes Premium	Equivalent Dwellings After Discounts	Ratio to Band D	Chargeable Band D Dwellings	CTRS Band D Equivalent	Number of Band D Dwellings
A*	0	0.00%	25	3	0.0	24.25	0.56	13.47	5.30	10.53
A	14,815	27.13%	14,552	7,925	17.5	12,561.25	0.67	8,374.17	2,640.08	6,612.31
B	15,522	28.42%	15,423	6,046	12.5	13,905.00	0.78	10,815.00	1,261.10	9,834.14
C	10,559	19.33%	10,462	3,421	6.5	9,601.75	0.89	8,534.89	417.73	8,163.57
D	6,936	12.70%	6,956	1,728	8.0	6,527.50	1.00	6,527.50	145.42	6,382.08
E	4,285	7.85%	4,231	802	2.0	4,027.25	1.22	4,922.19	52.47	4,858.06
F	1,478	2.71%	1,476	294	1.0	1,401.25	1.44	2,024.03	12.99	2,005.26
G	930	1.70%	906	195	1.5	858.50	1.67	1,430.83	4.74	1,422.93
H	91	0.17%	82	20	0.0	76.00	2.00	152.00	0.00	152.00
Totals	**54,616**	**1.00**	**54,112**	**20,434**	**49.0**	**48,982.75**		**42,794.08**	**4,539.83**	**39,440.90**

Totals

Total Band D Dwellings	**39,440.90**
Council Tax including estimated collection rate of 98.75%	**38,947.89**
Add band D equivalents for class O dwellings	**15.00**
Council Tax Base for Gedling Borough Council	**38,962.89**

Appendix 2

Part of Council's Area	Council Tax Base 2023-24	Proposed Council Tax Base 2024-25	% Change
Burton Joyce Parish Council	1,517.02	1,538.33	1.40
Calverton Parish Council	2,359.56	2,489.52	5.51
Colwick Parish Council	888.29	892.59	0.48
Lambley Parish Council	508.09	506.65	-0.28
Linby Parish Council	362.81	389.44	7.34
Newstead Parish Council	372.74	374.94	0.59
Ravenshead Parish Council	2,776.18	2,769.07	-0.26
Papplewick Parish Council	271.15	270.14	-0.37
Stoke Bardolph Parish Council	373.83	390.16	4.37
Woodborough Parish Council	942.46	934.47	-0.85
Bestwood Village Parish Council	686.09	702.73	2.43
St Albans Parish Council	943.91	949.14	0.55
All Other Areas	26,501.58	26,755.71	0.96
Totals	**38,503.71**	**38,962.89**	**1.19**