

## **Report to Leader of the Council**

**Subject:** Calculation of the Council Tax Base for 2025/26

**Date:** 16<sup>th</sup> December 2024

**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 2025/26.

### **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 Leader of the Council approves the Council's council tax base for 2025/26 as follows:**

- 1) For the whole of its area 39,664.26
- 2) In respect of parish precepts, for those parts of its area mentioned in the table below, the amounts specified therein:

| <b>Parish</b>           | <b>Council Tax Base</b> |
|-------------------------|-------------------------|
| <b>Burton Joyce</b>     | <b>1,564.06</b>         |
| <b>Calverton</b>        | <b>2,555.11</b>         |
| <b>Colwick</b>          | <b>897.78</b>           |
| <b>Lambley</b>          | <b>505.61</b>           |
| <b>Linby</b>            | <b>403.53</b>           |
| <b>Newstead</b>         | <b>368.39</b>           |
| <b>Ravenshead</b>       | <b>2,805.64</b>         |
| <b>Papplewick</b>       | <b>271.19</b>           |
| <b>Stoke Bardolph</b>   | <b>463.75</b>           |
| <b>Woodborough</b>      | <b>935.89</b>           |
| <b>Bestwood Village</b> | <b>732.75</b>           |
| <b>St Albans</b>        | <b>945.66</b>           |

## **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 31<sup>st</sup> 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 Leader 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 31<sup>st</sup> 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 2025/26 before 31<sup>st</sup> January 2025.

**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%       | 27                   | 3                        | 0.0                 | 26.25                                | 0.56            | 14.58                       | 4.79                   | 11.92                      |
| A             | 14,885          | 26.97%      | 14,633               | 8,086                    | 41.5                | 12,650.25                            | 0.67            | 8,433.50                    | 2,600.61               | 6,698.17                   |
| B             | 15,636          | 28.33%      | 15,600               | 6,192                    | 24.5                | 14,068.25                            | 0.78            | 10,941.97                   | 1,193.43               | 10,013.75                  |
| C             | 10,710          | 19.41%      | 10,605               | 3,520                    | 20.0                | 9,749.00                             | 0.89            | 8,665.78                    | 408.69                 | 8,302.50                   |
| D             | 7,047           | 12.77%      | 7,076                | 1,792                    | 9.5                 | 6,632.50                             | 1.00            | 6,632.50                    | 133.29                 | 6,499.21                   |
| E             | 4,364           | 7.91%       | 4,318                | 834                      | 7.5                 | 4,117.25                             | 1.22            | 5,032.19                    | 54.52                  | 4,965.56                   |
| F             | 1,502           | 2.72%       | 1,505                | 315                      | 2.0                 | 1,425.75                             | 1.44            | 2,059.42                    | 12.32                  | 2,041.62                   |
| G             | 946             | 1.71%       | 933                  | 200                      | 2.0                 | 883.25                               | 1.67            | 1,472.08                    | 5.60                   | 1,462.75                   |
| H             | 94              | 0.17%       | 85                   | 23                       | 0.0                 | 78.75                                | 2.00            | 157.50                      | 0.00                   | 157.50                     |
| <b>Totals</b> | <b>55,184</b>   | <b>1.00</b> | <b>54,781</b>        | <b>20,965</b>            | <b>107.0</b>        | <b>49,631.25</b>                     |                 | <b>43,409.53</b>            | <b>4,413.25</b>        | <b>40,152.98</b>           |

### Totals

|   |           |
|---|-----------|
| Total Band D Dwellings                                    | 40,152.98 |
| Council Tax including estimated collection rate of 98.75% | 39,651.06 |
| Add band D equivalents for class O dwellings              | 13.20     |
| Council Tax Base for Gedling Borough Council              | 39,664.26 |

## Appendix 2

| Part of Council's Area          | Council Tax Base<br>2024-25 | Proposed Council Tax<br>Base 2025-26 | % Change    |
|---------------------------------|-----------------------------|--------------------------------------|-------------|
| Burton Joyce Parish Council     | 1,538.33                    | 1,564.06                             | 1.67        |
| Calverton Parish Council        | 2,489.52                    | 2,555.11                             | 2.63        |
| Colwick Parish Council          | 892.59                      | 897.78                               | 0.58        |
| Lambley Parish Council          | 506.65                      | 505.61                               | -0.21       |
| Linby Parish Council            | 389.44                      | 403.53                               | 3.62        |
| Newstead Parish Council         | 374.94                      | 368.39                               | -1.75       |
| Ravenshead Parish Council       | 2,769.07                    | 2,805.64                             | 1.32        |
| Papplewick Parish Council       | 270.14                      | 271.19                               | 0.39        |
| Stoke Bardolph Parish Council   | 390.16                      | 463.75                               | 18.86       |
| Woodborough Parish Council      | 934.47                      | 935.89                               | 0.15        |
| Bestwood Village Parish Council | 702.73                      | 732.75                               | 4.27        |
| St Albans Parish Council        | 949.14                      | 945.66                               | -0.37       |
|                                 |                             |                                      |             |
| All Other Areas                 | 26,755.68                   | 27,214.90                            | 1.72        |
|                                 |                             |                                      |             |
| <b>Totals</b>                   | <b>38,962.89</b>            | <b>39,664.26</b>                     | <b>1.80</b> |