

Bath & North East Somerset Council

MEETING: **Delegated Decision for**

Chief Finance Officer (Section 151 Officer)

AGENDA
ITEM
NUMBER

Decision DATE: **19th December 2022**

REPORT AUTHOR: Carl Thomas-Roberts, Head of Financial Services

RESPONSIBLE OFFICER: Andy Rothery, Director of Finance (s151 Officer)

TITLE: **COUNCIL TAX BASE 2023-24**

WARD: ALL

BACKGROUND PAPERS: CTB1 Return of October 2022. Council Tax System Reports.

AN OPEN PUBLIC ITEM

1. SUMMARY

1.1 The calculation of the tax base for the area and the amounts for each Parish are set out for the Chief Finance Officer (as authorised Section 151 officer) to approve, and to notify the relevant Precepting bodies accordingly.

2. RECOMMENDATION

2.1 That the calculation of the Council's tax base for the year 2023-24 as set out in this report be approved.

2.2 That the projected surplus on the collection fund as at the end of 2022-23 related to Council Tax is declared at £500,000.

2.3 This report has been prepared in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 as amended. The amount calculated by Bath & North East Somerset Council as its tax base for the whole area for the year 2023-24 shall be 68,609.94 after adjustment for discretionary changes to discounts and exemptions, the impact of the Council Tax Support scheme (CTS), and projected growth in tax base during 2023-24.

2.4 For the parts of the area listed below for the year 2023-24, the adjusted tax base shall be:

	Taxbase
Bath	32,781.99
Bathampton	762.19
Batheaston	1,152.52
Bathford	835.46
Camerton	263.71
Charlcombe	224.04
Chelwood	64.50
Chew Magna	663.18
Chew Stoke	483.00
Claverton	74.22
Clutton	618.99
Combe Hay	90.87
Compton Dando	296.59
Compton Martin	257.72
Corston	195.65
Dunkerton & Tunley	240.71
East Harptree	329.68
Englishcombe	142.06
Farmborough	518.11
Farrington Gurney	332.41
Freshford	316.88
High Littleton	838.28
Hinton Blewett	146.42
Hinton Charterhouse	243.40
Kelston	87.79
Keynsham	6,993.88
Marksbury	195.65
Midsomer Norton	4,078.82
Monkton Combe	177.22
Nempnett Thrubwell	107.05
Newton St. Loe	71.29
North Stoke	50.25
Norton Malreward	113.08
Paulton	2,094.93
Peasedown St. John	2,153.93
Priston	123.44
Publow with Pensford	495.68
Radstock	1,758.46
Saltford	1,828.86
Shoscombe	172.37
South Stoke	272.79
St. Catherine	41.41
Stanton Drew	331.13
Stowey Sutton	690.19
Swainswick	127.49
Temple Cloud with Cameley	547.71
Timsbury	948.22
Ubley	176.38
Wellow	257.67
West Harptree	237.82
Westfield	1,913.51
Whitchurch	690.34
Total	68,609.94

3. RESOURCE AND CORPORATE IMPLICATIONS

- 3.1 **Financial:** The Council Tax base figure is used as the basis to calculate the Council Tax charges for Bath & North East Somerset Council and each of the individual Parish precepts for the area. It also contributes to the tax bases of the Avon & Somerset Police Authority and the Avon Fire Authority
- 3.2 **Staffing:** None
- 3.3 **Equalities:** None
- 3.4 **Economic:** None
- 3.5 **Environment:** None
- 3.6 **Council wide impacts:** Council Tax is a significant element of the funding for Council expenditure and an accurate estimate of the tax base will ensure that sufficient funds are collected in order to pay precepts at the agreed times.

4. BACKGROUND AND LEGAL FRAMEWORK

- 4.1 In accordance with regulations for the Council Tax regime, it is necessary for each billing authority to resolve the calculation of the Council Tax base for its area before the details are provided to the major Precepting Authorities for use in their calculations. The information must be notified between **1st December and 31st January** in the financial year preceding that to which the tax base applies.
- 4.2 The base information is that provided to the Department for Levelling Up, Housing, & Communities in October 2022. This has subsequently been adjusted for alterations in the list, for discretionary changes to discounts and exemptions, for the impact of Council Tax Support (CTS) by parish, and for projected growth in the tax base during 2023-24.
- 4.3 The detailed calculations allow for a **ninety-nine per cent collection rate (99.00%)**. A comparison of the parishes for this year and last year is shown at Appendix 1.
- 4.4 The Section 151 Officer is required to estimate the amount of any surplus or deficit on the Collection Fund as at 31st March 2023. This must be done by the 15th January 2023 (or first working day thereafter), and this report also asks the Chief Finance Officer to approve the balance projected related to Council Tax.
- 4.5 After calculations of current year collection, adjustments to the tax base in 2022-23 and the 3 year spreading adjustment, it is anticipated that the 2022-23 collection fund account will declare **a surplus of £500,000**. This will be shared amongst the major preceptors to Bath & North East Somerset. The Council's share of the projected surplus is £415,015.
- 4.6 In light of the impacts the Covid pandemic had on Collection Fund income during 2020/21, the government set new regulations (Local Authorities (Collection Fund:

Surplus and Deficit) (Coronavirus) (England) Regulations 2020. The regulations implemented the announcement made by the Secretary of State on 2 July 2020 that “the repayment of collection fund deficits arising in 2020-21 will be spread over the next three years rather than the usual period of a year, giving councils breathing space in setting budgets for next year.” The regulations set out that the in-year element of the estimated 2020/21 Collection Fund deficit is to be spread over the following three years.

- 4.7 The following table sets out the projected 2022/23 surplus, which includes the final year of the 3 year deficit spreading adjustment, as well as the allocations across the major preceptors.

2022/23 Council Tax Collection Fund Surplus Estimate	Total Surplus £m
Consisting:	
- Prior Year Element of Estimate	(0.308)
- 2022/23 In Year Element	(0.843)
- 2020/21 3 Year Deficit Spreading Element	0.651
Total	(0.500)
Allocations:	
B&NES Council Share	(0.415)
Avon & Somerset Police Share	(0.066)
Avon Fire Share	(0.019)
Total	(0.500)

- 4.8 The Tax Base figures are calculated as follows:

Council Tax base adjusted for discretionary change to discounts and exemptions, the impact of Council Tax Support (CTS) and projected growth in the tax base during 2023-24.	69,303.00
Council Tax base adjusted for discretionary change to discounts and exemptions, the impact of Council Tax Support (CTS) and projected growth in tax base during 2023-24 after allowing for a collection rate estimated at 99.00% of the tax base.	68,609.94

5.0 CONSULTATION

- 5.1 Consultation has taken place between the Head of Financial Services, the Head of Financial Management and the Chief Finance Officer.