

CALCULATION OF THE 2024/25 COUNCIL TAX BASE

1. Matter for Consideration

- 1.1** The calculation of the Council Tax Base for Wyre Borough and each of its Parish and Town Councils for 2024/25.

2. Information

- 2.1** In accordance with Section 67 of the Local Government Finance Act 1992, as amended by the Local Authorities (Calculation of Council Tax) Regulations 2012, the Authority is required to calculate its Council Tax Base and base for each of its Parish and Town Councils and to notify precepting authorities of that calculation during the period 1st December to 31st January in the preceding financial year.

- 2.2** The detailed calculations for the unparished areas and each Parish and Town Council area in the Borough are attached as Appendix A with a summary for the whole Borough area at Appendix B and explanatory notes at Appendix C.

The total Tax Base for Wyre Borough for 2024/25 is 39,138.48 compared with 38,495.60 2023/24, an increase of 642.88. This provides the base over which the council's budget requirement (including precepts) will be spread when calculating the band D Council Tax for 2024/25.

- 2.3** At its meeting on 24 February 2005 the Council agreed that the annual approval of the Council's Council Tax Base should be determined in accordance with the Scheme of Delegation to Officers. This is reflected in the current Scheme of Delegation in the Executive Functions Delegated to the Corporate Director of Resources – Item No. 6.

3. Recommendations

- 3.1** That the report for the calculation of the Council Tax Base for the year 2024/25 be approved.

- 3.2** That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, as amended, the amounts calculated by Wyre Borough Council as the Council Tax Bases for its Parish and Town Councils and itself for the year 2024/25 shall be as outlined in the summary at Appendix B to this report.

A ROBINSON
Revenues Manager

Certification

Approved that the Council Tax Base for Wyre Borough and for each of its Parish and Town Councils for the year 2024/25 shall be as outlined in the summary at Appendix B to this report.

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Corporate Director of Resources

IMPLICATIONS	
Finance	The taxbase is one element of the Council Tax setting process. The result that the recommended taxbase will have on the level of band D Council Tax set will not be known until the budget for 2024/25 is agreed.
Legal	The report will ensure that the Council meets its obligations under the Local Authorities (Council Tax Base Regulations) 1992 as amended.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

risks/implications	✓ / x
community safety	X
equality and diversity	X
sustainability	X
health and safety	X

risks/implications	✓ / x
asset management	X
climate change	X
data protection	X

Processing Personal Data

If the decision(s) recommended in this report will result in personal data being processed, a primary impact assessment (PIA) will have been completed and signed off by the council's Data Protection Officer before the decision is taken (as required by the General Data Protection Regulations 2018).

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List of Background Papers:		
Name of Document	Date	Where available for inspection
Local Government Finance Act 1992.	1992	Revenues Manager
ADC Circular 1992/373	1992	Revenues Manager
Local Authorities (Calculation of Tax Base) Regulations 1992 and amendments	various	Revenues Manager
Local Government Finance Act 2012.	2012	Revenues Manager
Council Tax Valuation List (with updates)	30.11.23	Revenues Manager
Calculation working papers	30.11.23	Revenues Manager

List of Appendices:

Appendix A.	Detailed taxbase calculations for all parish and unparished areas.
Appendix B	Summary taxbases for the whole Borough area.
Appendix C.	Explanatory notes.

CALCULATION OF 2024/25 TAX BASE - EXPLANATORY NOTES

Each figure in the calculations which adjusts the Valuation List base figures is an estimate and is shown as a full year equivalent figure (for example - 100 dwellings in the Valuation List for 3 months equates to 25 dwellings for a full year).

Line 1 Council Tax Valuation Bands

Each dwelling has been valued in one of eight bands according to its open market value as at 1st April 1991. The eight bands are as follows:-

Band	Range of Values
A	up to £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	more than £320,000

The compiled Valuation List was issued by the Listing Officer on 1st April 1993 and has been updated fortnightly thereafter. The number of dwellings shown at **line 1** is the total shown in the updated list in each band on 30th November 2023, the date prescribed by Council Tax regulations.

Line 2 & 3 Disabled Reductions

If a dwelling contains certain facilities, which are required to meet the needs of a disabled person, the Council Tax payer may be entitled to a reduction in the amount payable. A disabled reduction reduces the banding upon which the liability is based by one band. Qualifiers in band A will receive a reduction equal to $\frac{1}{9}$ of the band D Council Tax. **Lines 2 and 3** show the effect of movement between bands as a result of disabled reductions.

Line 4 & 5 Additions and Reductions in Banding

The number of dwellings in each band may change during the year as new dwellings are added to the Valuation List and demolished or merged dwellings are taken out of tax. Dwellings may also move to another band as alterations and successful appeals are reflected in the Valuation List. **Lines 4 and 5** show the estimated effect of these changes.

Line 6 Exempt Dwellings

The following classes of dwelling are exempt from Council Tax:-

- B. Empty dwellings owned by charities (first 6 months only).
- D. Dwellings left empty by prisoners.
- E. Dwellings left empty by patients in hospitals or care homes.
- F. Dwellings left empty by deceased persons (for up to 6 months from grant of probate or letters of administration).
- G. Dwellings where occupation is prohibited by law or by imposition of a planning condition.
- H. Empty dwellings held for occupation by a minister of religion.
- I. Dwellings left empty by people receiving care elsewhere (not covered by class E).
- J. Dwellings left empty by people providing care elsewhere.
- K. Dwellings left empty by students.
- L. Repossessed dwellings where the mortgagee is in possession.
- M. Halls of residence.
- N. Dwellings occupied only by students or school leavers under 20 years.
- O. Armed forces accommodation.
- P. Visiting forces accommodation.
- Q. Dwellings left empty by bankrupts.
- R. A pitch or mooring not occupied by a caravan or boat.
- S. Dwellings occupied only by a person or persons aged under 18.
- T. Unoccupied dwellings which form part of a single property which includes another dwelling and which may not be let separately without breach of planning control.
- U. Dwellings occupied only by a person or persons who is or are severely mentally impaired.
- V. Diplomats' dwellings.
- W. Dependent relatives' dwellings.

Line 6 shows the estimated number of exempt dwellings in each band for all areas

Lines 7 to 15 **Discounts**

The basic Council Tax assumes that there are two adults in the dwelling. The bill for a one adult household will be subject to a 25% discount. People falling within the following classes are not counted when looking at the number of adults resident in a dwelling:-

- Persons in detention (except for non-payment of Council Tax or fines).
- The severely mentally impaired.
- Persons in respect of which child benefit is payable.
- Students and student nurses.
- Apprentices and Youth Training Trainees.
- Hospital patients and patients in nursing or care homes.
- Carers (in prescribed circumstances).
- Residents of hostels, night shelters etc.
- Members of international headquarters and defence organisations.
- Members of visiting forces.
- Religious communities.
- School leavers under the age of 20.
- Diplomats

The Local Government Finance Act 2012 removed the following exemptions and gave billing authorities the discretion to replace the exemption with a discount:-

- A. Empty dwellings where works are required, under way or completed in the last 6 months with a maximum of 12 months exemption in any case.

C. Dwellings left empty and unfurnished (first 6 months only).

The Act also gave the discretion to reduce the level of discount allowed to properties which are considered "long term empties". They are defined as dwellings which have been empty and unfurnished for longer than 6 months.

At its meeting on 29 November 2012 the Council determined that, with effect from 1 April 2013 –

Class A exemptions would be replaced by a discount of 50% for up to a 12 month period.

Class C would be replaced with a discount of 100% for one month followed by five months at 50%.

The 'long term empties' discount previously awarded at 50% would be reduced to 25% discount.

At its meeting on 28 November 2013 the Council determined that, with effect from 1 April 2014 –

The 'long term empties' discount previously awarded at 25% would be further reduced to 0% discount.

At its meeting on 3rd December 2015 the Council determined that, with effect from 1 April 2016 –

Class C discount previously awarded at 100% for one month followed by five months at 50%, would be replaced with a discount of 100% for one month only.

Class A discount previously awarded 50% for up to a 12 month period, would be replaced with a discount of 25% for up to a 12 month period.

Lines 8, 11, 12 & 13 show the estimated number of dwellings in each band that will be subject to these changes.

Line 9 Single Person Discount

A dwelling where there is only one adult resident in the property (or only one adult is counted - see below*) a 25% discount applies.

*With regard to discounts, people in the following groups do not count (disregarded) towards the number of adults resident in a dwelling:

- full-time students, student nurses, apprentices and youth trainees
- patients resident in hospital
- people who are being looked after in care homes
- people who are severely mentally impaired
- people in prison(except those in prison for non-payment of council tax or a fine)
- care providers, or care workers working for low pay (usually for charities)
- people staying in certain hostels or night shelters
- people caring for someone with a disability who is not a spouse, partner, or child under 18 years of age
- 18 and 19 year olds who are at or have just left school

- members of visiting forces and certain international institutions
- members of religious communities e.g. monks and nuns
- members of international organisation with headquarters in the UK, and their non-British spouses
- persons on whom diplomatic privileges and immunities are conferred

Line 10 **All Occupants Disregarded**

A dwelling where **all** of the occupants are disregarded (in the above disregard groups) are either covered by an exemption or subject to a 50% discount.

Line 14 **Second Homes**

The Local Government Act 2003 gave billing authorities the discretion to reduce the level of discount awarded to “second homes”. A second home is defined as a dwelling that is no ones sole or main residence and is furnished. At its meeting on 28 November 2013 the Council determined that, with effect from 1 April 2014, the discount applicable to these properties shall be reduced from 10% to 0%.

Line 15 **Annex**

From 1 April 2014 annexes which are used by the occupier of the main house as part of the main home, or annexes which are occupied by a relative of the person living in the main house will be entitled to a 50 per cent reduction in the Council Tax payable on the annexe. The 50 percent reduction is on top of any other discount applicable.

Line 19 **Relevant Amounts**

The total for each band is finally expressed in terms of band D equivalents using the proportions prescribed in the Local Government Finance Act 1992. **Line 18** shows the relevant amounts for each band, the total for all bands giving the relevant amount for each area.

Collection Rate

The collection rate is the estimate of the percentage of the Council Tax levied for the year.

Tax Base

The aggregate relevant amount multiplied by the collection rate is the Tax Base for the year.