

## Wyre Forest District Council

### Record of a Council Decision delegated to be made by an Officer

This includes a record of an Executive Decision made by an officer under Regulation 13, Part 4 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

<b>Item decided:</b>  Agreement of Council Tax base for 2024-25	
<b>Officer who has taken the decision</b>	Head of Resources
<b>Date of the decision</b>	31 January 2024
<b>Reason for the decision/alternatives considered</b>	As part of the Council Tax setting process the Council must agree the Council Tax Base, based on the contents of the Valuation List, for the financial year 2024-25 by 31 <sup>st</sup> January as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and in accordance with Section 4, para 1.9(v) section 1.13 of the Constitution. Attached report refers.
<b>Date and source of Delegated Decision (if appropriate)</b>	29 January 2024, see attached report
<b>Council/Cabinet member consulted – if applicable</b>	Cabinet Member for Finance and Capital Portfolio
<b>Any interest declared by the Consultee or officer</b>	None

To: Head of Resources

From: Head of Revenues, Benefits & Customer Services

Date: 11 January 2024

## **Agreement of the Council Tax Base**

### **1. PURPOSE**

- 1.1 This report sets out the Council Tax base for Wyre Forest District for the financial year 2024/25 as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

### **2. RECOMMENDATION**

- 2.1 The Head of Resources is asked to set the Council Tax Base for Wyre Forest District for the financial year 2024/25 in accordance with Section 4, paragraph 1.9(v) section 1.13 of the Constitution.

### **3. BACKGROUND**

- 3.1 The Council Tax Base is the figure representing the total of all domestic properties within the District and is used in the calculation for Council Tax bills. It is based on the contents of the Valuation List, which is a statutory list of all properties and their valuation bands - A to H - with band D being the average.

The final figure is expressed as a 'Band D equivalent', and is adjusted to reflect discounts, exemptions, likely changes in the number of properties over the year and the projected rate of Council Tax collection.

The non-collection rate remains at 1.5% for 2024/25.

**Appendix 1** gives the total of all properties within each band, and the adjustments to include the Council Tax Reduction Scheme made to arrive at the band D equivalent figure for the *District*.

**Appendix 2** shows the figures for each *Parish*.

### **4. FINANCIAL IMPLICATIONS**

- 4.1 These will be considered as part of the Council's Medium Term Financial Strategy.

## **5. LEGAL AND POLICY IMPLICATIONS**

- 5.1 The Council is required to determine the Council Tax Base by The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

## **6. CONCLUSION**

- 6.1 The information contained within Appendices 1 and 2 provide the full details of how the Council Tax Base has been calculated for 2024/25.

## **7. RISK MANAGEMENT**

- 7.1 The Council is required to calculate the Council Tax Base between 1 December and 31 January every year based upon the properties on the Council Tax List on 30 November. The Valuation Office Schedule of Alterations to the Council Tax List dated 29 November 2023 determines the numbers of properties in each Band and these have been used in the calculations. Whilst reasonable estimates have been made in respect of possible variations, actual changes in circumstances can vary the amount of income received, both up and down.

## **8. EQUALITY IMPACT NEEDS ASSESSMENT**

- 8.1 An Equality Impact Assessment has not been undertaken as this is a financial matter. There has been an Equality Impact Assessment undertaken on the Council Tax Reduction Scheme, which has an impact on the calculation of the Council Tax base and was considered as part of the approval of this scheme.

## **9. CONSULTEES**

- 9.1 CLT  
9.2 Cabinet Member for Finance and Capital Portfolio

## **10. BACKGROUND PAPERS**

- 10.1 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

## Appendix 1

		A	B	C	D	E	F	G	H	TOTAL
1	TOTAL PROPERTIES ADJUSTED FOR DISABLEMENT RELIEF	11725	11833	11820	6398	3538	1794	1273	134	48515
2	+ / - ADJUSTMENTS (1)	97.91	158	160.5	66.125	38.25	18.125	7	2	547.91
3	LESS EXEMPTIONS	-710	-210	-190	-92	-49	-31	-12	-1	-1295
4	= TOTAL CHARGEABLE PROPERTIES	11112.91	11781.00	11790.50	6372.13	3527.25	1781.13	1268.00	135.00	47767.91
5	0% DISCOUNT PROPERTIES	2020.72	5523.83	7073.17	4365.22	2657.68	1400.02	1040.91	105.17	24186.71
	PLUS 100% ON SECOND HOMES	144	55	76	55	23	14	14	3	384
6	LESS 25% DISCOUNT, PROPERTIES WHERE DISCOUNT IS 25%	6177	4546	3830	1777	775	337	199	19	17660
7	LESS 50% DISCOUNT, PROPERTIES WHERE DISCOUNT IS 50%	66	53	48	23	13	14	17	10	244
	PLUS LONG TERM EMPTIES 0% DISCOUNT	231	105	89	59	39	28	11	3	565
8	LESS COUNCIL TAX REDUCTION	2849.19	1658.17	839.33	206.91	81.57	30.11	11.09	0.83	5677.2
9	FULL CHARGE EQUIVALENT (2)	7061.47	9119.83	10134.67	5823.47	3307.43	1701.77	1223.66	130.42	38502.71
10	RATIO TO BAND D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
11	BAND D EQUIVALENT	4707.64	7093.21	9008.60	5823.47	4042.42	2458.10	2039.44	260.84	35433.72
12	TAXBASE AFTER 1.5% PROVISION FOR NON-COLLECTION									<b>34902</b>

## Appendix 2

2024/25	A	B	C	D	E	F	G	H	TOTAL	TOTAL x 98.5%
Upper Arley	69.89	9.70	57.24	30.09	75.16	72.39	39.88	7.00	361.35	<b>356</b>
Bewdley	304.09	555.26	906.45	759.61	536.81	462.04	224.58	14.50	3761.84	<b>3705</b>
Broome	0.53	0.00	9.56	9.75	3.67	37.30	131.59	34.00	226.40	<b>223</b>
Chaddesley Corbett	23.74	25.77	96.98	64.92	122.75	132.96	227.83	75.50	770.59	<b>759</b>
Churchill & Blakedown	23.50	18.84	82.44	141.10	153.34	181.43	168.75	44.85	814.25	<b>802</b>
Town of Kidderminster	3140.69	4748.30	4649.80	2782.81	1798.26	540.10	340.52	14.00	18014.48	<b>17744</b>
Kidderminster Foreign	137.52	11.37	32.49	28.00	58.80	59.96	96.25	12.00	437.39	<b>431</b>
Ribbesford	38.95	0.58	0.29	6.25	5.19	14.44	35.23	2.00	102.93	<b>101</b>
Rock	76.36	36.60	118.81	79.21	247.02	384.31	375.44	25.00	1342.75	<b>1323</b>
Rushock	0.43	0.00	11.71	6.50	9.18	10.11	40.00	3.50	81.43	<b>80</b>
Stone	10.34	5.73	33.93	38.88	78.10	54.07	72.89	3.00	297.94	<b>294</b>
Stourport on Severn	674.73	1438.59	2371.93	1599.06	689.05	312.16	97.31	8.00	7190.83	<b>7083</b>
Wolverley	206.88	242.46	636.98	278.30	265.08	196.84	187.50	17.50	2031.54	<b>2001</b>
Band totals	4707.64	7093.21	9008.60	5823.47	4042.42	2458.10	2039.44	260.84	35433.72	<b>34902</b>

