

For publication

Calculation of Tax Base 2024/25

Meeting:	Employment & General
Date:	20 February 2024
Cabinet portfolio:	Leader
Directorate:	Finance

1.0 Purpose of the report

1.1 To approve the Tax Base calculation for 2024/25.

2.0 Recommendations

2.1 That the report for the calculation of the Council's Tax Base for the whole and parts of the area for 2024/25 be approved.

2.2 That pursuant to the report and in accordance with Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended), the amount calculated by Chesterfield Borough Council as its Tax Base for the year 2024/25 shall be:

Table – 2024/25 TAX BASE (Equivalent Number of Band 'D' Dwellings)

	2023/24	2024/25	Increase / (Decrease)	
			No.	%
Chesterfield (whole area)	30,222.43	30,443.17	220.74	0.7
Staveley Town Council	4,434.99	4,500.49	65.50	1.5
Brimington Parish Council	2,508.11	2,525.03	16.92	0.7

3.0 Reasons for recommendations

3.1 To fulfil a statutory requirement and to enable the Council Tax to be set.

4.0 Report details

4.1 Background

The Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) require the Borough Council as Billing authority to calculate the Tax Base for the Borough and the Parishes and to notify the Major Precepting Authorities (Derbyshire County Council and Derbyshire Police Authority), and those Parishes which request it, by 31st January each year.

Section 84 of the Local Government Act 2003 amended the tax setting regulations so that the tax base calculation no longer has to be approved by the full council. The calculation of the tax base is a procedural matter which, should be delegated to a non-executive committee. The Council agreed (17th December 2003) to delegate the function to the Employment and General Committee.

The tax base represents the estimated full year equivalent number of chargeable dwellings in an area, expressed as the equivalent number of Band D dwellings. Or more simply, it is an estimate of how much income a Council Tax of £1 would raise.

4.2 Calculation of the Tax Base

The regulations mentioned at paragraph 4.1 prescribe the method of calculating the Tax Base and the statements at Appendices A, B, C and D show the Council's Tax Base calculation for the Whole Area, Chesterfield's non-parished areas, Staveley Town Council and Brimington Parish Council respectively.

The estimated collection rate was reduced in 2013/14 to 98.1% to reflect the increased difficulty of collecting small amounts from people affected by the changes to the council tax scheme. A review of collection rates has shown that this difficulty has decreased over time and it is now considered appropriate to work on the basis of a collection rate of 98.25%.

The overall Tax Base for 2024/25 at **30,443.17** (Appendix A) shows an increase of **220.74** or **0.7%** on the 2023/24 Tax Base of 30,222.43.

The Tax Base for each of the parished areas is as follows:

- ◆ Staveley **4,500.49** – an increase of 65.50 or 1.5% on last year's tax base of 4,434.99 (Appendix C); &
- ◆ Brimington **2,525.03** – an increase of 16.92 or 0.7% on last year's tax base of 2,508.11 (Appendix D).

5.0 Alternative options

5.1 There are no alternative options.

6.0 Implications for consideration – Council Plan

6.1 There are no Council Plan implications to consider in this report.

7.0 Implications for consideration – Financial and value for money

7.1 Financial and value for money considerations are detailed in section 4.

8.0 Implications for consideration – Legal

8.1 The setting of the tax base is a statutory requirement and enables the Council Tax to be set.

9.0 Implications for consideration – Human resources

9.1 There are no human resource implications to consider in this report.

10.0 Implications for consideration – Risk management

10.1 There are a number of significant risks inherent in any budget forecasting exercise. The most significant budget risk currently is the impact of the effect of the cost of living crisis and the council's ability to collect Council Tax.

11.0 Implications for consideration – community wellbeing

11.1 There are no community wellbeing implications to consider in this report.

12.0 Implications for consideration – Economy and skills

12.1 There are no economy and skills implications to consider in this report.

13.0 Implications for consideration – Climate Change

13.1 Individual climate change impact assessments are not required for the budget process. These are included as part of the decision-making processes for specific spending options.

14.0 Implications for consideration – Equality and diversity

14.1 Individual equality and diversity impact assessments are not required for the budget process. These are included as part of the decision-making processes for specific spending options.

Decision information

Non Key decision number	
Wards affected	All

Document information

Report author	
Theresa Channell – Service Director Finance	
Background documents	
These are unpublished works which have been relied on to a material extent when the report was prepared.	
<i>This must be made available to the public for up to 4 years.</i>	
Appendices to the report	
Appendix A	2024/25 Council Tax Base – Whole Area
Appendix B	2024/25 Council Tax Base – Chesterfield
Appendix C	2024/25 Council Tax Base – Staveley Town Council
Appendix D	2024/25 Council Tax Base – Brimington Parish Council