

1. **Council Taxbase 2023/2024** (Pages 2 - 5)

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN UNDER DELEGATED POWERS

This is a record of a decision taken by the officers under delegated powers and where necessary taken in consultation with members and officers.

Delegated Power

Cabinet 1 July 2014.

Minute CAB31: Delegation of approval of the Council Tax Base to the S151 Officer in consultation with the Council Leader and Portfolio Holder for Resources

(NB following a reorganisation the Resources Portfolio is now covered by the Council Leader).

Decision Taken

1. Under the regulations the Council Tax Base is the number of dwellings in an area belonging to each valuation band, modified to take account of:
 - the proportion applying to dwellings in each band where disabled relief is awarded,
 - discounts and exemptions,
 - in certain cases increases due to the application of the empty homes premium and in others reduced amounts payable due to council tax discounts under s11a LGFA 1992,
 - reductions due Council Tax Support schemes under s13 LGFA 1992, and
 - the proportion of the council tax for the year which the billing authority expects to be able to collect.
2. These values are then calculated as equivalents to Band D properties, plus the equivalent in respect of contributions in lieu of Council Tax to be made for the year by the Ministry of Defence for Class O (exempt) dwellings in its area.
3. The calculations below have regard to the agreed recommendations in respect of discounts relating to Second Homes and Empty Properties for 2023/2024 agreed by full Council at its meeting of 1 December 2022, and the scheme of Council Tax Support for 2023/2024 as agreed by full Council at its meeting of 26 January 2023.
4. The calculation uses an assumed collection rate of 100%. The calculation does not include an estimate of growth or changes for the coming year, as any growth will offset any losses in collection. This calculation was effective in 2022/2023 and is carried forward to 2023/2024.
5. The calculation is based on actual figures as at October 2022 with the exception of the deduction for the Council Tax Support Scheme. This has been uplifted to allow for a possible additional increase in take up due to the Cost of Living crisis.
6. The calculation is as follows:

A	Total number of dwellings on the valuation list	74,810
B	Estimated reduction for discounts, exemptions and disabled relief	8,127.8
C	Total number of equivalent dwellings after discounts, exemptions and disabled relief (A-B)	66,682.2
D	Band D equivalent dwellings	57,776.5
E	Band D equivalent dwellings for Council Tax Support	5,172.6
F	Total number of Band D equivalent dwellings after Council Tax Support (D-E)	52,603.9

G	Band D equivalents for Class O dwellings	380.5
H	Council Tax Base 2023/2024 (F + G)	52,984.4

Reasons for the Decision

The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 contain the rules for the calculation of the Council Tax Base for 2014/2015 onwards. The Council Tax Base is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the Council Tax by the Council as the Billing Authority, and by Norfolk County Council and the Norfolk Police and Crime Commissioner as Major Precepting Authorities, and in the calculation of the precept payable by the Council to the County Council and Police Authority. The tax base for 2023/2024 must be approved by 31 January 2023.

Options considered
N/A

Any declarations of interest and details of any dispensations granted in respect of interests.

None

Authorisation

Michelle Drewery, s151 Officer

Signature

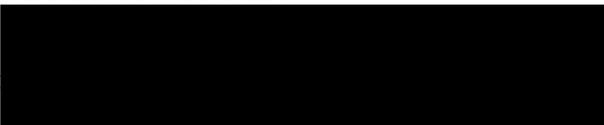


Date: 27 January 2023

Consultation with members/officers
If the decision is taken following consultation with the members/officers, please give details:

Discussed with the Council Leader

Signed by Member as consulted:

Signature 

Date: 31st January 2023

Pre-Screening Equality Impact Assessment

Borough Council of
King's Lynn &
West Norfolk



Name of policy/service/function	Council Taxbase setting for 2023/2024				
Is this a new or existing policy/ service/function?	New Existing (delete as appropriate)				
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service rigidly constrained by statutory obligations	Mandatory requirement to set council taxbase - Local Government Finance Act 1992				
Question	Answer				
<p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups according to their different protected characteristic, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p>		Positive	Negative	Neutral	Unsure
	Age			√	
	Disability			√	
	Gender			√	
	Gender Re-assignment			√	
	Marriage/civil partnership			√	
	Pregnancy & maternity			√	
	Race			√	
	Religion or belief			√	
	Sexual orientation			√	
Other (eg low income)			√		
Question	Answer	Comments			
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	Yes / No				
3. Could this policy/service be perceived as impacting on communities differently?	Yes / No				
4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	Yes / No				
<p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p>	Yes / No	Actions:			
		Actions agreed by EWG member:			
Assessment completed by: Name	Jo Stanton				
Job title: Revenues and Benefits Manager	Date 27 January 2023				