

1. **Council Taxbase 2024/2025** (Pages 2 - 5)

**BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK**

**RECORD OF DECISION TAKEN BY OFFICERS UNDER DELEGATED POWERS**

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

<b>REPORT TITLE:</b>	Council Taxbase 2024/2025
<b>OPEN/EXEMPT</b>	Open
<b>LEAD OFFICER</b>	Jo Stanton, Revenues and Benefits Manager
<b>IS DECISION SUBJECT TO CALL IN?:</b>	No – this is a Non-Executive decision.
<b>DATE DECISION ADVERTISED:</b>	
<b>DATE OF DECISION:</b>	15th March 2024
<b>DEADLINE FOR CALL IN:</b>	
<b>PRE-SCREENING EQUALITY IMPACT ASSESSMENT COMPLETED:</b>	YES

**Delegated Power**

Specify the particular delegated power being exercised by reference to the Scheme of Delegation or the Council body minute and date.

Cabinet 1 July 2014 (Council 31 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 2024/2025 agreed by full Council at its meeting of 31 January 2024, and the scheme of Council Tax Support for 2024/2025 as agreed by full Council at its meeting of 31 January 2024.
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 2023/2024 and is carried forward to 2024/2025.
5. The calculation is based on actual figures as at October 2023 with the exception of the deduction for the Council Tax Support Scheme. This has been uplifted to allow for the additional cost of the more generous CTS Scheme should this be introduced from April 2024.
6. The calculation is as follows:

A	Total number of dwellings on the valuation list	75,335
B	Estimated reduction for discounts, exemptions and disabled relief	8,195.7
C	Total number of equivalent dwellings after discounts, exemptions and disabled relief (A-B)	67,139.3
D	Band D equivalent dwellings	58,259.8
E	Band D equivalent dwellings for Council Tax Support	4,892.9
F	Total number of Band D equivalent dwellings after Council Tax Support (D-E)	53,366.9
G	Band D equivalents for Class O dwellings	380.7
H	<b>Council Tax Base 2024/2025 (F + G)</b>	<b>53,747.6</b>

**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 2024/2025 must be approved by 31 January 2024.

**Details of alternative options, if any, considered and rejected.**

NA

**Any declarations of interest and details of any dispensations granted in respect of interests (in relation to officers and any Members consulted).**


None

**List of Background papers**

None

**Authorisation**

Michelle Drewery, Assistant Director, Resources and s151 officer

Signature 


Date 31 January 2024

**Consultation with members/officers**

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

**Name of Members consulted:**

Councillor Terry Parish, Council Leader

Signed by Member/officer as consulted: 

Date 31 January 2024



**Pre-Screening Equality Impact Assessment**

Borough Council of  
**King's Lynn &  
West Norfolk**



Name of policy/service/function	Council Tax Base 2024/2025				
Is this a new or existing policy/ service/function?	Existing				
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				
<b>Question</b>	<b>Answer</b>				
<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 <b>according to their different protected characteristic</b>, 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)			✓		
<b>Question</b>	<b>Answer</b>	<b>Comments</b>			
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?	No				
3. Could this policy/service be perceived as impacting on communities differently?	No				
4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	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>	NA	<b>Actions:</b>			
		None required Actions agreed by EWG member: Name .....Jo Stanton.....			
Assessment completed by: Name	Jo Stanton				
Job title Revenues and Benefits Manager	Date 31 January 2024				
<p><b>Please Note: If there are any positive or negative impacts identified in question 1, or there any 'yes' responses to questions 2 – 4 a full impact assessment will be required.</b></p>					