

COUNCIL

DATE OF MEETING: THURSDAY 27th JANUARY 2022

TITLE OF REPORT: COUNCIL TAX BASE 2022/23

Report of: Head of Corporate Services

Cabinet Member: Councillor James Radley, Deputy Leader and Finance

1 PURPOSE OF BRIEFING NOTE

1.1 To document and explain the recommendation and rationale for decision.

2 CABINET RECOMMENDATION TO COUNCIL

2.1 That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amount calculated by Hart District Council as its council tax base for the 2022/23 year shall be set at 41,815.86 (2021/22 - 41,175.55.)

3 BACKGROUND

3.1 The Local Government Finance Act 1992 amended by s84 of the Local Government Act 2003 sets out the requirements allowing each local authority to make its arrangements for adopting the Council Tax base. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI2012:2914) provides amended statutory guidance to incorporate the changes resulting from the introduction of the Local Council Tax Support Scheme (LCTSS).

3.2 The Council Tax varies between the different bands according to the proportions laid down in legislation. These proportions are based around Band D and are fixed so that the bill for a dwelling in Band A will be a third of the bill for a dwelling in Band H. Applying the relevant proportion to each Band's net property base produces the number of Band D equivalent properties for the area.

3.3 The Council is required to approve the Council Tax base figure for 2022/23 by 31 January 2022. It comprises an integral part of the calculations for setting the level of Council Tax, and is the number of chargeable properties adjusted for certain factors, e.g. single person's discount, exemptions and local council tax support.

3.4 The tax base is calculated as determined in the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, with information as at the 30th November 2020. **APPENDIX 1** shows the calculation of the tax base whilst **APPENDIX 2** sets out the tax base for each Parish/Town Council.

3.5 The Parish/Town Councils have been notified of their individual estimated tax base so that they can set their Parish/Town precepts that they wish to and

calculated their Band D Council tax for 2022/23. The deadline for receipt of Parish/Town Council precepts is the 31st January 2022.

- 3.6 The collection rate used in the tax base calculation for 2021/22 is 88.7%, which is the same as that used in the current year and is still considered to be achievable post-Covid.
- 3.7 Subject to approval of the recommendation to Council the Council Tax Base will be built into the 2021-22 budget to be approved on the 24th February 2022 by Council.

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APPENDICES TO THE CABINET REPORT FOR FURTHER INFORMATION

Appendix 1 – Calculation of Tax Base

Appendix 2 - Tax Base by Parish

Appendix 1

	BAND A Disabled	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Total dwellings	0	759	2303	9690	9356	8129	7009	3961	244	41451
Total Exempt	0	86	71	610	168	87	30	15	9	1076
To be demolished	0	0	0	0	0	0	0	0	0	0
Total chargeable	0	673	2232	9080	9188	8042	6979	3946	235	40375
Disabled reduction applicable		1	29	54	59	54	35	26	2	260
Disabled reduction applied	1	29	54	59	54	35	26	2		260
Actual chargeable	1	701	2257	9085	9183	8023	6970	3922	233	40375
25% discount - SPD	1	380	1412	3605	2714	1819	1011	446	21	11409
25% discount - 1 person disregarded	0	1	10	59	62	65	50	23	2	272
50% discount all disregarded	0	0	0	2	4	2	8	5	4	25
100% charge	0	308	814	5394	6384	6120	5896	3441	204	28561
150% empty property	0	12	21	25	19	17	5	7	2	108
Reduction based on family annexe discount	0.0	13.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	14.0
Net chargeable after applying discounts etc	0.75	598.25	1,911.50	8,180.50	8,496.50	7,559.50	6,703.25	3,805.75	226.25	37482.25
Reduction in Taxbase CTRS band D equivalent	0.24	92.01	367.79	901.70	378.41	143.17	38.02	15.58	0.00	1936.92
Total chargeable	0.51	506.24	1543.71	7278.80	8118.09	7416.33	6665.23	3790.17	226.25	35545.3
Band ratio	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Total number of Band D equivalents	0.3	337.5	1200.7	6470.0	8118.1	9064.4	9627.6	6317.0	452.5	41,587.98
Number of Band D equivalents of contributions in lieu (Class O Dwellings)										569.39
								Sub-total		42157.4
Total Band D equivalent for Tax base					42157.4					
Plus allowance for new properties coming into the valuation list during the year and the ending of discounts or exemptions					+0.5%					
Less allowance for properties being demolished, additional discounts or exemptions being granted and banding reductions					-0.01					
Less allowance for uncollected Council Tax					-1.30					
Tax Base					41815.90					

Appendix 2

Tax Base	2021/22	2021/22
Blackwater and Hawley	2,017.35	2,132.19
Bramshill	106.83	106.57
Church Crookham	4,074.96	4,122.12
Crondall	845.00	858.51
Crookham Village	1,775.46	1,772.41
Dogmersfield	183.03	181.81
Elvetham Heath	2,052.09	2,048.44
Eversley	766.29	770.98
Ewshot	473.90	485.46
Fleet	10,601.11	10,676.06
Greywell	129.39	130.47
Hartley Wintney	2,763.80	2,755.27
Heckfield	181.63	246.17
Hook	3,720.80	3,915.31
Long Sutton	233.76	242.64
Mattingley	322.39	327.06
Odiham	2,325.23	2,344.11
Rotherwick	276.14	278.31
South Warnborough	308.44	306.91
Winchfield	320.60	335.42
Yateley	7,697.37	7,779.65
	41,175.55	41,815.86