

COUNCIL

DATE OF MEETING: THURSDAY 26th JANUARY 2023

TITLE OF REPORT: COUNCIL TAX BASE 2023/24

Report of: Director of Corporate Services

Cabinet Member: Councillor James Radley, Deputy Leader and Finance

1 PURPOSE OF REPORT

1.1 To agree the setting of the council tax base for 2023/24.

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 2023/24 year shall be set at 42,313.27 (2022/23 - 41,815.86.)

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 2023/24 by 31 January 2023. 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 2022. **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 collection rate used in the tax base calculation for 2023/24 is 98.7%, which is the same as that used in the current year and is still considered to be achievable post-Covid.

- 3.6 Subject to approval of the recommendation to Council the Council Tax Base will be built into the 2023-24 budget to be approved on the 23rd February 2023 by Council.

Contact Details: Graeme Clark, S151 Officer

APPENDICES

Appendix 1 – Calculation of Tax Base

Appendix 2 - Tax Base by Parish

Appendix 1

Item	Number	Unit
Properties on the valuation list Sept 2022	41,993	Properties
Exempt properties	-482	Properties
Other discounts, exemptions and premiums	-75	Properties
Single person discount 11,698 x 25%	-2,924	Properties
Total	38,512	Properties
Gross tax base in Band D equivalent properties	44,526.29	Band D equivalent
Council Tax Support Scheme	-1,868.99	Band D equivalent
Subtotal Band D	42,657.30	Band D equivalent
Estimated growth to 31/3/24 @ 0.5%	213.29	Band D equivalent
Estimated non-collection @1.3%	-557.32	Band D equivalent
Tax Base 2023/24	42,313.27	Band D equivalent

Appendix 2

Tax Base	2022/23	2023/24
Blackwater and Hawley	2,132.19	2,195.98
Bramshill	106.57	114.27
Church Crookham	4,122.12	4,099.33
Crandall	858.51	890.13
Crookham Village	1,772.41	1,834.12
Dogmersfield	181.81	185.19
Elvetham Heath	2,048.44	2,053.23
Eversley	770.98	775.37
Ewshot	485.46	481.37
Fleet	10,676.06	10,755.27
Greywell	130.47	129.15
Hartley Wintney	2,755.27	2,753.22
Heckfield	246.17	259.48
Hook	3,915.31	4,090.99
Long Sutton	242.64	241.33
Mattingley	327.06	331.59
Odiham	2,344.11	2,353.06
Rotherwick	278.31	283.68
South Warnborough	306.91	305.70
Winchfield	335.42	345.08
Yateley	7,779.65	7,835.72
	41,815.86	42,313.27