

COUNCIL

DATE OF MEETING: THURSDAY 25th JANUARY 2024

TITLE OF REPORT: COUNCIL TAX BASE 2024/25

Report of: Director 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 2024/25 year shall be set at 42,690.97 (2023/24 - 42,313.27)

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 2024/25 by 31 January 2024. 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 2023. **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 2024/25. The deadline for receipt of Parish/Town Council precepts is the 31st January 2024.

- 3.6 The collection rate used in the tax base calculation for 2024/25 is 98.7%, which is the same as that used in the current year and is still considered to be achievable based on current collection performance.
- 3.7 Subject to approval of the recommendation to Council the Council Tax Base will be built into the 2024-25 budget to be approved on the 22nd February 2024 by Council.

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APPENDICES

Appendix 1 – Calculation of Tax Base

Appendix 2 - Tax Base by Parish

Appendix 1

Item	Number	Unit
Properties on the valuation list Sept 2023	42,580	Properties
Exempt properties	-577	Properties
Other discounts, exemptions and premiums	-173	Properties
Single person discount 11,984 x 25%	-2,996	Properties
Total	38,834	Properties
Gross tax base in Band D equivalent properties	44,746	Band D equivalent
Council Tax Support Scheme	-1,713	Band D equivalent
Subtotal Band D	43,033	Band D equivalent
Estimated growth to 31/3/25	216	Band D equivalent
Estimated non-collection @1.3%	-558	Band D equivalent
Tax Base 2024/25	42,691	Band D equivalent

Appendix 2

Tax Base	2023/24	2024/25
Blackwater and Hawley	2,195.98	2,252.07
Bramshill	114.27	112.78
Church Crookham	4,099.33	4,088.19
Crandall	890.13	894.20
Crookham Village	1,834.12	1,895.92
Dogmersfield	185.19	184.10
Elvetham Heath	2,053.23	2,049.27
Eversley	775.37	782.11
Ewshot	481.37	514.40
Fleet	10,755.27	10,836.21
Greywell	129.15	132.82
Hartley Wintney	2,753.22	2,753.02
Heckfield	259.48	256.31
Hook	4,090.99	4,205.66
Long Sutton	241.33	243.31
Mattingley	331.59	327.62
Odiham	2,353.06	2,387.78
Rotherwick	283.68	281.01
South Warnborough	305.70	311.65
Winchfield	345.08	342.70
Yateley	7,835.72	7,839.84
	42,313.27	42,690.97