Report Title:	Council Tax Base 2022/23
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor David Hilton, Cabinet Member for Finance and Ascot
Meeting and Date:	Cabinet - 25 November 2021
Responsible Officer(s):	Adele Taylor – Executive Director of Resources & Section 151 Officer. Andrew Vallance - Head of Finance and Deputy S151 Officer
Wards affected:	All

www.rbwm.gov.uk

Royal Borough of Windsor & Maidenhead

REPORT SUMMARY

This report deals with the statutory requirement to set the Council's tax base for 2022/23. The tax base is used by Thames Valley Police, Berkshire Fire and Rescue Authority, local Parish Councils as well as the Royal Borough for setting precepts and Council Tax next year.

The tax base is in line with the level anticipated in the Council's Medium Term Financial Plan and has increased since last year for two main reasons:

- The number of properties being built.
- Reduced number of households claiming Local Council Tax Support Discount.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Cabinet notes the report and:

i) Approves the Council Tax base for the whole of the Borough area, for 2022/23 at 69,736.32 as detailed in this report and appendices. This is an increase of 556.87 over the 2021/22 base, a 0.80% increase.

ii) Notes a Council Tax collection rate of 99.5% for 2022/23

iii) Notes an estimated deficit on the Council Tax Collection Fund in 2021/22 of £376,176 of which the Council's share is £300,000

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

Options

Table 1: Options arising from this report

Option	Comments
Accept the recommendations	Council Tax is likely to achieve planned levels.
Reduce the non-payment percentage	There is no guarantee the Council would recover the

Option	Comments
	increased Council Tax arising from this action.

Section 33 of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 requires the Council as the Billing Authority to calculate a Council Tax Base for its area by 31 January each year.

Under Government regulations it is necessary for the Council to review its Collection Fund and decide the following:

- The Council Tax Base to be used for setting its 2022/23 Council Tax.
- Its Council Tax Collection Rate for 2022/23; and
- The estimated Council Tax surplus or deficit for 2021/22.

3. KEY IMPLICATIONS

3.1 **New Properties.** Provision needs to be made in the 2022/23 tax base for new properties that are likely to be occupied before the end of the next financial year. This provision is calculated by colleagues in the revenues team following conversations with planners, building control and local builders. The growth in local housing continues at a high level and the part year effect of 844 additional properties will be included in the provision for 2022/23.

3.2 Appendix C sets out the Band D equivalent properties at the end of September 2021 that were included in the CTB1 return to MHCLG, 69,303.48. Added to this is the estimated full year impact of additional properties and revaluations, 783.26, less an allowance for non-collection of 350.42 to give the tax base of 69,736.32

3.3 **Collection Rate.** A review of eventual collection rates has been carried out which revealed that assumptions used to calculate the 2022/23 tax base (99.5%) are adequate and no changes are proposed.

3.4 **Business Rates.** Under the localisation of Business Rates initiative, also enabled in the Local Government Finance Bill, the borough now has a greater financial interest in the local business rate tax base as the Borough now shares in the risks and rewards associated with growth in the local economy. Whilst the Business rate tax base can be estimated using last year's returns the actual Business Rate tax base cannot be calculated until MHCLG publishes the NNDR1 return in January. Information on the business rate tax base will, therefore, be included in the Budget report to February Cabinet along with other assumptions that have been made about the income that is likely to accrue.

4. FINANCIAL DETAILS / VALUE FOR MONEY

4.1. The Council Tax base for the individual parts of the Royal Borough (both parished and unparished areas) is as follows:

Table 2: Local Tax Base 2022/23 by Parish

PARISH	**Local Tax Base 2022/23 (band D equivalent properties)**
Bisham	735.38
Bray	4,434.44
Cookham	2,974.88
Cox Green	3,055.20
Datchet	2,268.93
Eton	1,833.47
Horton	466.51
Hurley	1,020.51
Old Windsor	2,432.95
Shottesbrooke	75.06
Sunningdale	3,479.19
Sunninghill & Ascot	6,644.13
Waltham St Lawrence	693.18
White Waltham	1,293.99
Wraysbury	2,148.41
UNPARISHED	
Maidenhead	22,370.69
Windsor	13,809.40
TOTAL	**69,736.32**

4.2. The Council's budget requirement divided by the tax base (above) equals the Band D Council Tax that is set by the Council in February 2022.

4.3. The tax base has increased by 556.87 band D equivalent properties since 2021/22 which is an increase of 0.80%

4.4. Band D equivalent properties are the number of band D properties in the area which would raise the same council tax as the actual number of properties in all bands. For example, one band H property is equivalent to two band D properties, because the taxpayer in a band H property pays twice as much council tax.

5. LEGAL IMPLICATIONS

5.1 This report is part of the process required for the Council to meet its legal obligations to set its tax base that it notifies to Parish Councils, Police and Fire.

6. RISK MANAGEMENT

Table 3: Impact of risk and mitigation

Risk	Level of uncontrolled risk	Controls	Level of controlled risk
That the non-collection rate of 0.5% proves to be inadequate.	A deficit on the collection fund will result and this would be used to adjust future calculations of council tax.	The non-collection rate is the best estimate based on past collection rates. The collection rate is monitored throughout the year.	Minimal

7. POTENTIAL IMPACTS

7.1 **Equalities**. No impact

7.2 **Climate change/sustainability** Not applicable

7.3 **Data Protection/GDPR** Not applicable

8. TIMETABLE FOR IMPLEMENTATION

8.1 The budget for 2022/23 will be finalised in February 2022 with full details going to Cabinet and Council in February 2022. Residents will be advised of their Council Tax in March 2022.

9. APPENDICES

9.1 This report is supported by 3 appendices:

Appendix A Analysis of properties.
Appendix B Tax base by parish by band.
Appendix C 2022/23 tax base compared with 2021/22

10. BACKGROUND DOCUMENTS

None

11. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
Mandatory:	*Statutory Officers (or deputy)*		
Adele Taylor	Executive Director of Resources/S151 Officer	12/11/21	12/11/21
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	12/11/21	15/11/21
Deputies:			
Andrew Vallance	Head of Finance	Report Author	
Karen Shepherd	Head of Governance	12/11/21	16/11/21
Elaine Browne	Head of Legal	12/11/21	
Other consultees:			
Duncan Sharkey	Chief Executive	12/11/21	15/11/21

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Finance	Yes

REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Key decision	**No**	No

Report Author:	Andrew Vallance, Head of finance & Deputy s151 Officer

APPENDIX A Tax Base 2022/23 - Analysis of Properties

BAND		A (Entitled to Disabled Relief Reduction)	A	B	C	D	E	F	G	H	TOTAL
Number Of Properties											
Full Charge		3	817	1,170	5,134	10,809	9,497	6,326	7,801	1,604	43,159
25%Discount	25.00%	0	968	2,212	4,302	4,862	3,397	1,765	1,526	174	19,206
Empty Property Zero Discount <2Y	0.00%	0	35	89	261	226	112	65	56	16	860
Empty Property 100% Discount	100.00%	0	0	0	0	0	0	0	0	0	0
Second Homes	0.00%	0	98	62	101	169	138	77	100	57	802
Empty Property Premium >2Y	100.00%	0	18	24	31	35	46	18	19	8	199
Statutory 50% Discounts	50.00%	0	2	0	6	9	7	14	34	13	85
Exemptions		0	164	289	212	298	175	91	137	30	1,396
Equivalent property reductions resulting from discounts to Council Tax Support claimants		0	-192	-702	-936	-780	-234	-80	-40	-1	-2,965
MOD Properties		0	0	172	112	106	13	10	46	0	458
Total No. of Properties		**3**	**1,910**	**3,316**	**9,223**	**15,733**	**13,151**	**8,286**	**9,679**	**1,901**	**63,200**
Total Equiv No.		3.00	1,520.74	2,497.56	7,963.02	14,250.04	12,168.77	7,764.49	9,162.14	1,829.28	57,159.04
Ratio to Band D		5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
BAND D EQUIVALENT		1.67	1,013.83	1,942.55	7,078.24	14,250.04	14,872.94	11,215.38	15,270.24	3,658.56	**69,303.45**

APPENDIX B Tax Base 2022/23 - Band D Equivalents

BAND	A (Entitled to Disabled Relief Reduction)	A	B	C	D	E	F	G	H	TOTAL
Parish										
Bisham	0.00	5.17	3.11	2.67	32.19	107.80	125.71	364.82	92.50	733.97
Bray	0.56	159.13	185.95	194.08	510.15	1,023.27	761.96	1,384.68	225.50	4,445.28
Cookham	0.56	63.17	21.80	147.82	332.34	790.55	475.66	904.65	243.50	2,980.05
Cox Green	0.00	3.53	57.16	181.98	768.15	1,133.71	702.75	212.38	8.00	3,067.66
Datchet	0.00	27.44	51.90	333.24	384.59	463.42	390.92	594.32	34.50	2,280.33
Eton	0.00	10.25	58.01	194.20	572.30	506.88	196.59	233.33	62.50	1,834.06
Horton	0.00	17.95	10.78	57.96	80.20	110.72	109.65	71.92	8.00	467.18
Hurley	0.00	38.27	17.69	55.91	155.10	176.13	114.07	349.97	114.00	1,021.14
Old Windsor	0.00	27.76	49.74	143.27	394.92	812.55	415.94	530.72	69.50	2,444.40
Shottesbrooke	0.00	2.00	0.78	1.56	6.52	18.94	8.31	20.83	15.50	74.44
Sunningdale	0.00	32.00	34.92	104.62	417.49	507.45	492.89	883.18	990.50	3,463.05
Sunninghill & Ascot	0.00	101.81	86.53	357.13	888.30	858.21	1,173.86	2,106.68	1,006.50	6,579.02
Waltham St Lawrence	0.00	13.69	5.06	17.07	54.03	124.12	92.08	286.67	93.00	685.72
White Waltham	0.00	35.60	62.35	97.57	306.26	286.33	129.28	318.33	58.00	1,293.72
Wraysbury	0.00	37.77	39.01	43.92	223.08	257.56	465.88	963.82	121.50	2,152.54
UNPARISHED										
Maidenhead	0.56	188.45	762.00	3,788.39	5,017.76	4,199.19	3,622.87	4,101.53	294.50	21,975.25
Windsor	0.00	249.85	495.76	1,356.85	4,106.66	3,496.12	1,936.97	1,942.40	221.06	13,805.67
	1.68	1,013.84	1,942.55	7,078.24	14,250.04	14,872.95	11,215.39	15,270.23	3,658.56	69,303.48
New build & valuation changes in year 2022/23		27.67	95.99	471.42	86.33	9.78	34.65	19.59	37.83	783.26
	1.68	1,041.51	2,038.54	7,549.66	14,336.37	14,882.73	11,250.04	15,289.82	3,696.39	70,086.74
Deduct Non-Collection Rate of .50%	0.00	5.23	10.20	37.76	71.67	74.41	56.23	76.43	18.49	350.42
COUNCIL TAX BASE	**1.68**	**1,036.28**	**2,028.34**	**7,511.90**	**14,264.70**	**14,808.32**	**11,193.81**	**15,213.39**	**3,677.90**	**69,736.32**

APPENDIX C Local Tax Base 2022/23

PARISH	Band D Equivalents	ADD New build & valuation changes in 2022/23	LESS Non Collection Allowance	APPENDIX C Local Tax Base 2022/23	Local tax Base 2021/22	Change
Bisham	733.97	5.11	-3.70	735.38	732.73	2.65
Bray	4,445.28	11.44	-22.28	4,434.44	4,397.15	37.29
Cookham	2,980.05	9.78	-14.95	2,974.88	2,962.35	12.53
Cox Green	3,067.66	2.89	-15.35	3,055.20	3,058.44	-3.24
Datchet	2,280.33	0.00	-11.40	2,268.93	2,264.88	4.05
Eton	1,834.06	8.62	-9.21	1,833.47	1,829.84	3.63
Horton	467.18	1.67	-2.34	466.51	461.08	5.43
Hurley	1,021.14	4.50	-5.13	1,020.51	1,005.84	14.67
Old Windsor	2,444.40	0.78	-12.23	2,432.95	2,415.04	17.91
Shottesbrooke	74.44	1.00	-0.38	75.06	73.49	1.57
Sunningdale	3,463.05	33.62	-17.48	3,479.19	3,461.60	17.59
Sunninghill & Ascot	6,579.02	98.50	-33.39	6,644.13	6,550.44	93.69
Waltham St Lawrence	685.72	10.94	-3.48	693.18	680.30	12.88
White Waltham	1,293.72	6.77	-6.50	1,293.99	1,282.56	11.43
Wraysbury	2,152.54	6.67	-10.80	2,148.41	2,142.53	5.88
UNPARISHED						
Maidenhead	21,975.25	507.85	-112.41	22,370.69	22,118.19	252.50
Windsor	13,805.67	73.12	-69.39	13,809.40	13,742.99	66.41
TOTALS	69,303.48	783.26	-350.42	69,736.32	69,179.45	556.87