

Report Title:	Council Tax Base 2023/24
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Hilton, Cabinet Member for Asset Management & Commercialisation, Finance and Ascot
Meeting and Date:	Cabinet – 1 December 2022
Responsible Officer(s):	Adele Taylor – Executive Director of Resources & Section 151 Officer. Andrew Vallance - Head of Finance and Deputy S151 Officer
Wards affected:	All

REPORT SUMMARY

This report deals with the statutory requirement to set the Council's tax base for 2023/24. 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 mainly due to the number of properties being built within the Borough.

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 2023/24 at 70,250.20 as detailed in this report and appendices. This is an increase of 513.88 over the 2022/23 base, a 0.74% increase.**
- ii) **Notes a Council Tax collection rate of 99.5% for 2023/24**
- iii) **Notes an estimated deficit on the Council Tax Collection Fund in 2022/23 of £1.989m, of which the Council's share is £1.58m.**

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

Options

Table 1: Options arising from this report

Option	Comments
Approve the Council Tax base, and note the collection rate and estimated deficit	Council Tax is likely to achieve planned levels.
Reduce the non-payment percentage	There is no guarantee the Council would recover the 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 2023/24 Council Tax.
- Its Council Tax Collection Rate for 2023/24; and
- The estimated Council Tax deficit for 2022/23.

3. KEY IMPLICATIONS

- 3.1 **New Properties.** Provision needs to be made in the 2023/24 tax base for new properties that are likely to be occupied before the end of the next financial year. This provision is calculated by the revenues team taking onto account information on known properties coming on stream and in addition analysis of information through the planning service of properties expected to be completed in the new year and added to the Council Tax list. The growth in local housing continues at a high level and the part year effect of **1,089** additional properties will be included in the provision for 2023/24. New properties need to be added as a Band D equivalent, so for properties banded A-C they are proportionally lower than 1 and E-H are proportionately higher than 1.
- 3.2 Appendix D sets out the Band D equivalent properties at the end of September 2022 that were included in the CTB1 return to DLUHC as **69,605.09**. Added to this is the estimated full year impact of additional properties and revaluations, **998.11**, less an allowance for non-collection or estimated reductions for valid discounts of **353** to give the tax base of **70,250.20**.
- 3.3 **Collection Rate.** A review of eventual collection rates has been carried out which revealed that assumptions used to calculate the 2023/24 tax base (99.5%) are adequate and no changes are proposed. This takes into account cash collected in year as well as amounts recovered over a longer period of time.
- 3.4 **Business Rates.** Under the localisation of Business Rates initiative, the borough has a financial interest in the local business rate tax base as the Borough 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 DLUHC 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 2023/24 by Parish

PARISH	Local Tax Base (Band D equivalents) 2023/24
Bisham	737.95
Bray	4,481.83
Cookham	2,980.26
Cox Green	3,058.25
Datchet	2,275.47
Eton	1,833.55
Horton	465.79
Hurley	1,019.83
Old Windsor	2,427.73
Shottesbrooke	83.01
Sunningdale	3,558.08
Sunninghill & Ascot	6,698.39
Waltham St Lawrence	691.29
White Waltham	1,299.91
Wraysbury	2,157.51
UNPARISHED	
Maidenhead	22,644.94
Windsor	13,836.41
TOTALS	70,250.20

- 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 2023.
- 4.3 The tax base has increased by 513.88 band D equivalent properties since 2022/23 which is an increase of 0.74%
- 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 implications.
- 7.2 Climate change/sustainability. No implications
- 7.3 Data Protection/GDPR. No implications.

8. TIMETABLE FOR IMPLEMENTATION

- 8.1 The budget for 2023/24 will be finalised in February 2023 with full details going to Cabinet and Council in February 2023. Residents will be advised of their Council Tax in March 2023.

9. APPENDICES

9.1 This report is supported by 4 appendices:

- Appendix A Equality Impact Assessment
- Appendix B Analysis of properties
- Appendix C Tax base by parish by band
- Appendix D 2023/24 tax base compared with 2022/23

10. BACKGROUND DOCUMENTS

None

11. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory: Statutory Officers (or deputy)</i>			
Adele Taylor	Executive Director of Resources/S151 Officer	21/10/22	28/10/22
Emma Duncan	Deputy Director of Law and Strategy / Monitoring Officer	21/10/22	21/10/22
<i>Deputies:</i>			
Andrew Vallance	Head of Finance (Deputy S151 Officer)	20/10/22	21/10/22
Karen Shepherd	Head of Governance	21/10/22	27/10/22
Elaine Browne	Head of Legal	21/10/22	
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
<i>Heads of Service (where relevant)</i>			
Louise Freeth	Head of Revenues & Benefits	21/10/22	
Adrien Waite	Head of Planning	21/10/22	

Confirmation relevant Cabinet Member(s) consulted	Cabinet Member for Asset Management & Commercialisation, Finance and Ascot	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Non-key decision	No	No

Report Author: Report Author: Andrew Vallance, Head of Finance & Deputy S151 Officer.

APPENDIX A - EQUALITY IMPACT ASSESSMENT

Essential information

Items to be assessed: (please mark 'x')

Strategy		Policy		Plan		Project		Service/Procedure	X
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Responsible officer	Andrew Vallance	Service area	Finance	Directorate	Resources
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Stage 1: EqlA Screening (mandatory)	Date created: 18/10/2022	Stage 2 : Full assessment (if applicable)	Date created : NA
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Approved by Head of Service / Overseeing group/body / Project Sponsor:

"I am satisfied that an equality impact has been undertaken adequately."

Signed by (print): Andrew Vallance

Dated: 20/10/2022

Guidance notes

What is an EqlA and why do we need to do it?

The Equality Act 2010 places a 'General Duty' on all public bodies to have 'due regard' to:

- Eliminating discrimination, harassment and victimisation and any other conduct prohibited under the Act.
- Advancing equality of opportunity between those with 'protected characteristics' and those without them.
- Fostering good relations between those with 'protected characteristics' and those without them.

EqlAs are a systematic way of taking equal opportunities into consideration when making a decision, and should be conducted when there is a new or reviewed strategy, policy, plan, project, service or procedure in order to determine whether there will likely be a detrimental and/or disproportionate impact on particular groups, including those within the workforce and customer/public groups. All completed EqlA Screenings are required to be publicly available on the council's website once they have been signed off by the relevant Head of Service or Strategic/Policy/Operational Group or Project Sponsor.

What are the “protected characteristics” under the law?

The following are protected characteristics under the Equality Act 2010: age; disability (including physical, learning and mental health conditions); gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation.

What's the process for conducting an EqlA?

The process for conducting an EqlA is set out at the end of this document. In brief, a Screening Assessment should be conducted for every new or reviewed strategy, policy, plan, project, service or procedure and the outcome of the Screening Assessment will indicate whether a Full Assessment should be undertaken.

Openness and transparency

RBWM has a 'Specific Duty' to publish information about people affected by our policies and practices. Your completed assessment should be sent to the Strategy & Performance Team for publication to the RBWM website once it has been signed off by the relevant manager, and/or Strategic, Policy, or Operational Group. If your proposals are being made to Cabinet or any other Committee, please append a copy of your completed Screening or Full Assessment to your report.

Enforcement

Judicial review of an authority can be taken by any person, including the Equality and Human Rights Commission (EHRC) or a group of people, with an interest, in respect of alleged failure to comply with the general equality duty. Only the EHRC can enforce the specific duties. A failure to comply with the specific duties may however be used as evidence of a failure to comply with the general duty.

Stage 1: Screening (Mandatory)

1.1 What is the overall aim of your proposed strategy/policy/project etc and what are its key objectives?

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1.2 What evidence is available to suggest that your proposal could have an impact on people (including staff and customers) with protected characteristics? Consider each of the protected characteristics in turn and identify whether your proposal is Relevant or Not Relevant to that characteristic. If Relevant, please assess the level of impact as either High / Medium / Low and whether the impact is Positive (i.e. contributes to promoting equality or improving relations within an equality group) or Negative (i.e. could disadvantage them). Please document your evidence for each assessment you make, including a justification of why you may have identified the proposal as "Not Relevant".

Protected characteristics	Relevance	Level	Positive/negative	Evidence
Age	Not Relevant			
Disability	Not Relevant			
Gender re-assignment	Not Relevant			
Marriage/civil partnership	Not Relevant			
Pregnancy and maternity	Not Relevant			
Race	Not Relevant			
Religion and belief	Not Relevant			
Sex	Not Relevant			
Sexual orientation	Not Relevant			

Outcome, action and public reporting

Screening Assessment Outcome	Yes / No / Not at this stage	Further Action Required / Action to be taken	Responsible Officer and / or Lead Strategic Group	Timescale for Resolution of negative impact / Delivery of positive impact
Was a significant level of negative impact identified?	No	Recommendations made as per the audit report will be actioned in future years accounts	Andrew Vallance/Raman Singla	Its on-going
Does the strategy, policy, plan etc require amendment to have a positive impact?	No	Recommendations made as per the audit report will be actioned in future years accounts	Andrew Vallance/Raman Singla	Its on-going

If you answered **yes** to either / both of the questions above a Full Assessment is advisable and so please proceed to Stage 2. If you answered “No” or “Not at this Stage” to either / both of the questions above please consider any next steps that may be taken (e.g. monitor future impacts as part of implementation, re-screen the project at its next delivery milestone etc).

APPENDIX B Tax Base 2023/24 - 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	834	1,227	5,174	10,733	9,501	6,223	7,794	1,625	43,112
25%Discount	25.00%	1	1,004	2,243	4,457	5,023	3,425	1,847	1,594	186	19,780
Empty Property Zero Discount <2Y	0.00%	0	32	65	198	194	123	77	61	22	772
Empty Property 100% Discount	100.00%	0	0	0	0	0	0	0	0	0	0
Second Homes	0.00%	0	92	56	103	145	129	65	95	57	742
Empty Property Premium >2Y	100.00%	0	18	20	25	24	38	13	21	9	168
Statutory 50% Discounts	50.00%	0	3	0	6	9	6	12	31	12	79
Exemptions		0	149	274	237	311	191	112	138	29	1,441
Equivalent property reductions resulting from discounts to Council Tax Support claimants		0	(184)	(672)	(899)	(725)	(207)	(72)	(35)	(0)	(2,796)
MOD Properties		0	0	172	113	63	12	10	40	0	409
Total No. of Properties		4	1,949	3,384	9,414	15,776	13,217	8,286	9,739	1,939	63,707
Total Equivalent No.		3.75	1,565.12	2,569.68	8,084.80	14,228.46	12,204.86	7,719.03	9,207.60	1,866.61	57,449.91
Ratio to Band D		5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
BAND D EQUIVALENT		2.10	1,043.42	1,998.65	7,186.48	14,228.46	14,917.05	11,149.71	15,346.00	3,733.22	69,605.09

APPENDIX C Tax Base 2023/24 - Band D Equivalents

BAND	A (Entitled to Disabled Relief Reduction)	A	B	C	D	E	F	G	H	TOTAL
Parish										
Bisham	0.00	4.83	3.89	3.33	31.24	110.61	126.76	362.33	96.00	738.99
Bray	0.56	161.78	187.06	199.32	509.58	1,021.42	760.14	1,399.65	234.50	4,474.01
Cookham	0.56	66.91	24.44	150.42	327.86	790.73	482.44	892.50	248.50	2,984.36
Cox Green	0.00	4.86	57.77	179.89	763.28	1,140.02	697.72	216.97	8.00	3,068.51
Datchet	0.00	28.21	52.97	334.04	389.82	462.71	389.80	594.85	34.50	2,286.90
Eton	0.00	10.12	53.84	187.58	576.68	508.04	204.22	230.00	60.50	1,830.98
Horton	0.00	17.61	10.60	57.51	77.84	105.22	106.46	80.67	12.22	468.13
Hurley	0.00	38.63	17.89	55.09	155.32	171.98	113.71	348.33	118.00	1,018.95
Old Windsor	0.00	26.76	48.79	144.34	390.93	812.14	412.13	526.90	73.50	2,435.49
Shottesbrooke	0.00	1.33	1.36	2.44	6.77	21.39	7.94	21.25	15.50	77.98
Sunningdale	0.00	32.67	35.25	104.18	415.63	504.94	488.12	905.00	1,003.50	3,489.29
Sunninghill & Ascot	0.00	107.02	90.36	350.93	883.49	867.52	1,156.49	2,104.62	1,024.50	6,584.93
Waltham St Lawrence	0.00	14.56	4.86	17.16	49.63	126.73	88.47	294.58	92.00	687.99
White Waltham	0.00	35.12	62.27	96.63	310.84	291.72	122.42	323.33	58.00	1,300.33
Wraysbury	0.00	37.51	38.59	44.83	220.31	258.78	469.92	967.52	127.00	2,164.46
UNPARISHED										
Maidenhead	0.56	197.90	802.88	3,913.49	5,055.17	4,202.29	3,596.51	4,128.82	301.00	22,198.62
Windsor	0.42	257.60	505.83	1,345.30	4,064.07	3,520.81	1,926.46	1,948.68	226.00	13,795.17
	2.10	1,043.42	1,998.65	7,186.48	14,228.46	14,917.05	11,149.71	15,346.00	3,733.22	69,605.09
New build & valuation changes in year 2023/24		48.68	109.68	579.55	158.00	15.87	8.65	71.68	6.00	998.11
	2.10	1,092.10	2,108.33	7,766.03	14,386.46	14,932.92	11,158.36	15,417.68	3,739.22	70,603.20
Deduct										
Non-Collection Rate of 0.50%	0.00	5.45	10.53	38.84	71.99	74.65	55.77	77.07	18.70	353.00
COUNCIL TAX BASE	2.10	1,086.65	2,097.80	7,727.19	14,314.47	14,858.27	11,102.59	15,340.61	3,720.52	70,250.20

