

Report Title:	Council Tax Base 2024/25
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Jones, Deputy Leader and Cabinet Member for Finance
Meeting and Date:	Cabinet – 29 November 2023
Responsible Officer(s):	Elizabeth Griffiths – Executive Director of Resources & Section 151 Officer. Andrew Vallance – Deputy Director 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 2024/25. 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 lower than the level anticipated in the Council's Medium Term Financial Plan and has decreased since last year due to a lowering of the assumed collection rate from 99.5% to our actual collection rate of 98.5%, and a more cautious approach to calculating growth in 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 2024/25 at **69,742.5** as detailed in this report and appendices. This is a decrease of 507.7 over the 2023/24 base, a 0.72% decrease.
- ii) Notes a Council Tax collection rate of 98.5% for 2024/25.
- iii) Notes an estimated deficit on the Council Tax Collection Fund in 2023/24 of £0.801m of which the Council's share is £0.633m, which is an improvement on the previous year's position.

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.
Do not 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 2024/25 Council Tax.
- Its Council Tax Collection Rate for 2024/25; and
- The estimated Council Tax deficit for 2023/24.

3. KEY IMPLICATIONS

- 3.1 **New Properties.** Provision needs to be made in the 2024/25 tax base for new properties that are likely to be occupied before the end of the next financial year. This provision is calculated following conversations with planners, building control and local builders. The growth in local housing continues and the part year effect of **773** additional properties will be included in the provision for 2024/25. 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 2023 that were included in the CTB1 return to DLUHC, **70,106.4**. Added to this is the estimated full year impact of additional properties and revaluations, **698.1**, less a 1.5% allowance for non-collection of **1,062.0** to give the tax base of **69,742.5**.
- 3.3 **Collection Rate.** A review of eventual collection rates has been carried out which has resulted in a more realistic collection rate assumption for 2024/25 of 98.5%, rather than the 99.5% assumed in previous years, which on retrospective analysis has proved too ambitious.
- 3.4 **Business Rates.** Under the localisation of Business Rates initiative, also enabled in the Local Government Finance Act, 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 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 2024/25 by Parish

PARISH	Local Tax Base 2024/25 (Band D Equivalent)
Bisham	726.70
Bray	4,465.10
Cookham	2,955.40
Cox Green	3,030.00
Datchet	2,272.40
Eton	1,827.40
Horton	466.50
Hurley	1,008.60
Old Windsor	2,391.00
Shottesbrooke	80.90
Sunningdale	3,528.40
Sunninghill & Ascot	6,626.30
Waltham St Lawrence	686.80
White Waltham	1,304.30
Wraysbury	2,126.70
UNPARISHED	
Maidenhead	22,447.30
Windsor	13,798.70
TOTALS	69,742.50

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 2024.

4.3. The tax base has decreased by 507.70 band D equivalent properties since 2023/24 which is a decrease of 0.72%

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 1.5% 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 a revised 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 2024/25 will be finalised in February 2024 with full details going to Cabinet and the Council in February 2024. Residents will be advised of their Council Tax in March 2024.

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 2024/25 tax base compared with 2023/24

10. BACKGROUND DOCUMENTS

- None

11. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory:</i>		<i>Statutory Officer (or deputy)</i>	
Elizabeth Griffiths	Executive Director of Resources/s151 Officer	21/11/23	22/11/23
Elaine Browne	Deputy Director of Law & Governance/Monitoring Officer	21/11/23	22/11/23
<i>Deputies:</i>			
Andrew Vallance	Deputy Director Of Finance	Report Author	Report Author
Jane Cryer	Deputy Monitoring Officer		

Confirmation relevant Cabinet Member(s) consulted	Deputy Leader and Cabinet Member for Finance	Yes
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REPORT HISTORY

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

Report Author: Raman Singla, Chief Accountant

Equality Impact Assessment

For support in completing this EQIA, please consult the EQIA Guidance Document or contact equality@rbwm.gov.uk

www.rbwm.gov.uk



1. Background Information

Title of policy/strategy/plan:	Council Tax Base 2024/25
Service area:	Finance
Directorate:	Resources

Provide a brief explanation of the proposal:

- What are its intended outcomes?
- Who will deliver it?
- Is it a new proposal or a change to an existing one?

To set the council tax base for 2024/25

Revision to existing tax base

2. Relevance Check

Is this proposal likely to directly impact people, communities or RBWM employees?

- If No, please explain why not, including how you've considered equality issues.
- Will this proposal need a EQIA at a later stage? (for example, for a forthcoming action plan)

No direct effect

There will be a future EQIA on the budget as a whole

If 'No', proceed to 'Sign off'. If unsure, please contact equality@rbwm.gov.uk

3. Evidence Gathering and Stakeholder Engagement

Who will be affected by this proposal?

For example, users of a particular service, residents of a geographical area, staff

Among those affected by the proposal, are protected characteristics (age, sex, disability, race, religion, sexual orientation, gender reassignment, pregnancy/maternity, marriage/civil partnership) disproportionately represented?
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For example, compared to the general population do a higher proportion have disabilities?

What engagement/consultation has been undertaken or planned?

- How has/will equality considerations be taken into account?
- Where known, what were the outcomes of this engagement?

What sources of data and evidence have been used in this assessment?

Please consult the Equalities Evidence Grid for relevant data. Examples of other possible sources of information are in the Guidance document.

4. Equality Analysis

Please detail, **using supporting evidence**:

- How the protected characteristics below might influence the needs and experiences of individuals, in relation to this proposal.
- How these characteristics might affect the impact of this proposal.

Tick positive/negative impact as appropriate. If there is no impact, or a neutral impact, state 'Not Applicable'

More information on each protected characteristic is provided in the Guidance document.

	Details and supporting evidence	Potential positive impact	Potential negative impact
Age			
Disability			
Sex			
Race, ethnicity and religion			
Sexual orientation and gender reassignment			
Pregnancy and maternity			
Marriage and civil partnership			
Armed forces community			
Socio-economic considerations e.g. low income, poverty			
Children in care/Care leavers			

5. Impact Assessment and Monitoring

If you have not identified any disproportionate impacts and the questions below are not applicable, leave them blank and proceed to Sign Off.

What measures have been taken to ensure that groups with protected characteristics are able to benefit from this change, or are not disadvantaged by it?

For example, adjustments needed to accommodate the needs of a particular group

Where a potential negative impact cannot be avoided, what measures have been put in place to mitigate or minimise this?

- For planned future actions, provide the name of the responsible individual and the target date for implementation.

How will the equality impacts identified here be monitored and reviewed in the future?

See guidance document for examples of appropriate stages to review an EQIA.

6. Sign Off

Completed by: Raman Singla	Date: 21/11/23
Approved by: Andrew Vallance	Date: 21/11/23

If this version of the EQIA has been reviewed and/or updated:

Reviewed by:	Date:
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APPENDIX B - Tax Base 2024/25 - Analysis of Properties											
BAND		A (Entitled to Disabled Relief Reduction)	A	B	C	D	E	F	G	H	TOTAL
Number Of Properties											
Full Charge		2	869	1,193	5,160	10,756	9,514	6,229	7,819	1,636	43,178
25%Discount	25.00%	2	1,036	2,327	4,572	5,067	3,434	1,869	1,633	200	20,140
Empty Property Zero Discount <2Y	0.00%	0	22	54	195	234	135	72	82	23	817
Empty Property 100% Discount	100.00%	0	0	0	0	0	0	0	0	0	0
Second Homes	0.00%	0	91	59	86	127	130	68	92	56	709
Empty Property Premium >2Y	100.00%	0	15	21	35	24	35	10	19	9	168
Statutory 50% Discounts	50.00%	0	3	1	8	13	7	14	30	12	88
Exemptions		0	157	261	264	281	218	127	155	33	1,496
Equivalent property reductions resulting from discounts to Council Tax Support claimants		0	(179)	(682)	(865)	(690)	(192)	(65)	(36)	(0)	(2,710)
MOD Properties		0	0	174	111	60	14	11	42	0	411
Total No. of Properties		4	2,014	3,408	9,566	15,872	13,294	8,334	9,836	1,969	64,297
Total Equivalent number		3.5	1,611.6	2,585.6	8,190.0	14,342.0	12,249.4	7,743.0	9,276.3	1,888.5	57,889.9
Ratio to Band D		5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
BAND D EQUIVALENT		2.0	1,074.4	2,011.4	7,280.2	14,342.6	14,972.1	11,184.9	15,461.0	3,777.8	70,106.4

APPENDIX C - Tax Base 2024/25 - Band D Equivalents										
BAND	A (Entitled to Disabled Relief Reduction)	A	B	C	D	E	F	G	H	TOTAL
Parish										
Bisham	0.0	6.0	3.9	3.1	33.2	103.3	130.3	356.7	100.0	736.5
Bray	0.6	163.2	189.1	197.2	504.3	1,011.9	771.2	1,406.7	239.0	4,483.2
Cookham	0.4	65.7	23.2	150.2	327.2	781.9	475.9	908.5	255.6	2,988.6
Cox Green	0.0	4.9	61.7	174.3	767.2	1,138.7	697.8	224.5	6.0	3,075.1
Datchet	0.0	31.1	54.4	332.0	393.1	463.0	391.2	599.3	36.6	2,300.7
Eton	0.0	9.7	51.6	184.7	580.0	508.3	209.0	227.5	67.0	1,837.8
Horton	0.0	18.9	10.0	56.7	79.4	104.9	103.9	85.7	13.4	472.9
Hurley	0.0	40.1	17.5	55.0	152.7	169.8	121.5	345.5	120.0	1,022.1
Old Windsor	0.0	26.9	47.9	143.0	388.2	810.9	405.0	528.3	73.6	2,423.8
Shottesbrooke	0.0	4.3	3.1	2.5	6.6	19.3	9.4	21.3	15.6	82.1
Sunningdale	0.0	37.1	35.0	104.8	416.2	525.7	495.3	916.3	1,010.0	3,540.4
Sunninghill & Ascot	0.0	112.8	95.2	354.7	872.6	906.4	1,140.0	2,124.5	1,048.4	6,654.6
Waltham St Lawrence	0.0	15.4	4.9	16.4	49.5	129.7	91.7	298.3	86.0	691.9
White Waltham	0.0	37.2	61.0	94.4	311.9	291.1	128.3	326.7	57.6	1,308.2
Wraysbury	0.0	36.3	37.8	45.6	219.6	252.0	459.6	973.3	126.0	2,150.2
UNPARISHED										
Maidenhead	0.6	207.3	813.1	4,005.2	5,126.2	4,216.9	3,614.6	4,154.2	297.0	22,435.1
Windsor	0.4	257.5	502.0	1,360.4	4,114.7	3,538.3	1,940.2	1,963.7	226.0	13,903.2
	2.0	1,074.4	2,011.4	7,280.2	14,342.6	14,972.1	11,184.9	15,461.0	3,777.8	70,106.4
New build & valuation changes in year 2024/25		39.3	158.0	281.1	145.0	21.8	9.9	35.0	8.0	698.1
	2.0	1,113.7	2,169.4	7,561.3	14,487.6	14,993.9	11,194.8	15,496.0	3,785.8	70,804.5
Deduct										
Non-Collection Rate of 1.50%	0.0	16.8	32.5	113.3	217.3	224.9	167.9	232.5	56.8	1,062.0
COUNCIL TAX BASE	2.0	1,096.9	2,136.9	7,448.0	14,270.3	14,769.0	11,026.9	15,263.5	3,729.0	69,742.5

APPENDIX D - Local - Tax Base 2024/25

PARISH	Band D Equivalents	ADD New build & valuation changes in 2024/25	Sub Total	LESS Non- Collection Allowance	APPENDIX D Local - Tax Base 2024/25	Local tax Base 2023/24	Change
Bisham	736.50	1.30	737.80	(11.10)	726.70	737.95	(11.25)
Bray	4,483.20	49.90	4,533.10	(68.00)	4,465.10	4,481.83	(16.73)
Cookham	2,988.60	11.80	3,000.40	(45.00)	2,955.40	2,980.26	(24.86)
Cox Green	3,075.10	1.00	3,076.10	(46.10)	3,030.00	3,058.25	(28.25)
Datchet	2,300.70	6.30	2,307.00	(34.60)	2,272.40	2,275.47	(3.07)
Eton	1,837.80	17.40	1,855.20	(27.80)	1,827.40	1,833.55	(6.15)
Horton	472.90	0.70	473.60	(7.10)	466.50	465.79	0.71
Hurley	1,022.10	1.90	1,024.00	(15.40)	1,008.60	1,019.83	(11.23)
Old Windsor	2,423.80	3.60	2,427.40	(36.40)	2,391.00	2,427.73	(36.73)
Shottesbrooke	82.10	0.00	82.10	(1.20)	80.90	83.01	(2.11)
Sunningdale	3,540.40	41.70	3,582.10	(53.70)	3,528.40	3,558.08	(29.68)
Sunninghill & Ascot	6,654.60	72.60	6,727.20	(100.90)	6,626.30	6,698.39	(72.09)
Waltham St Lawrence	691.90	5.40	697.30	(10.50)	686.80	691.29	(4.49)
White Waltham	1,308.20	16.00	1,324.20	(19.90)	1,304.30	1,299.91	4.39
Wraysbury	2,150.20	8.90	2,159.10	(32.40)	2,126.70	2,157.51	(30.81)
UNPARISHED							
Maidenhead	22,435.10	354.00	22,789.10	(341.80)	22,447.30	22,644.94	(197.64)
Windsor	13,903.20	105.60	14,008.80	(210.10)	13,798.70	13,836.41	(37.71)
TOTALS	70,106.40	698.10	70,804.50	(1,062.00)	69,742.50	70,250.20	(507.70)