

Wyre Forest District Council

Record of a Council Decision delegated to be made by an Officer

This includes a record of an Executive Decision made by an officer under Regulation 13, Part 4 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Item decided: Agreement of Council Tax base for 2022-23	
Officer who has taken the decision	Head of Resources
Date of the decision	28 January 2022
Reason for the decision/alternatives considered	As part of the Council Tax setting process the Council must agree the Council Tax Base, based on the contents of the Valuation List, for the financial year 2022-23 by 31 st January as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and in accordance with Section 4, para 1.9(v) section 1.13 of the Constitution. Attached report refers.
Date and source of Delegated Decision (if appropriate)	28 January 2022, see attached report
Council/Cabinet member consulted – if applicable	Cabinet Member for Finance and Capital Portfolio
Any interest declared by the Consultee or officer	None

To: Head of Resources

From: Head of Revenues, Benefits & Customer Services

Date: 28 January 2022

Agreement of the Council Tax Base

1. PURPOSE

- 1.1 This report sets out the Council Tax Base for Wyre Forest District for the financial year 2022/23 as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

2. RECOMMENDATION

- 2.1 The Head of Resources is asked to set the Council Tax Base for Wyre Forest District for the financial year 2022/23 in accordance with Section 4, paragraph 1.9(v) section 1.13 of the Constitution.

3. BACKGROUND

- 3.1 The Council Tax base is the figure representing the total of all domestic properties within the District and is used in the calculation for Council Tax bills. It is based on the contents of the Valuation List, which is a statutory list of all properties and their valuation bands - A to H - with band D being the average.

The final figure is expressed as a 'Band D equivalent', and is adjusted to reflect discounts, exemptions, likely changes in the number of properties over the year and the projected rate of Council Tax collection.

Due to the current pandemic, the non-collection rate remains at 1.5% for 2022/23.

Appendix 1 gives the total of all properties within each band, and the adjustments to include the Local Council Tax Reduction Scheme made to arrive at the band D equivalent figure for the *District*.

Appendix 2 shows the figures for each *Parish*.

4. FINANCIAL IMPLICATIONS

- 4.1 These will be considered as part of the Council's Medium Term Financial Strategy.

5. LEGAL AND POLICY IMPLICATIONS

- 5.1 The Council is required to determine the Council Tax Base by The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

6. CONCLUSION

- 6.1 The information contained within Appendices 1 and 2 provide the full details of how the Council Tax Base has been calculated for 2022/23.

7. RISK MANAGEMENT

- 7.1 The Council is required to calculate the Council Tax Base between 1st December and 31st January every year based upon the properties on the Council Tax List on 30th November. The Valuation Office Schedule of Alterations to the Council Tax List dated 28th November 2021 determines the numbers of properties in each Band and these have been used in the calculations. Whilst reasonable estimates have been made in respect of possible variations, actual changes in circumstances can vary the amount of income received, both up and down.

8. EQUALITY IMPACT NEEDS ASSESSMENT

- 8.1 An Equality Impact Assessment has not been undertaken as this is a financial matter. There has been an Equality Impact Assessment undertaken on the Council Tax Reduction Scheme, which has an impact on the calculation of the Council Tax base and was considered as part of the approval of this scheme.

9. CONSULTEES

- 9.1 CLT
9.2 Cabinet Member for Finance and Capital Portfolio

10. BACKGROUND PAPERS

- 10.1 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

		A	B	C	D	E	F	G	H	TOTAL
1	TOTAL PROPERTIES ADJUSTED FOR DISABLEMENT RELIEF	11628	11666	11544	6295	3485	1763	1245	128	47754
2	+ / - ADJUSTMENTS (1)	15.85	45.139	69.75	44.625	24.25	4.014	0.75	0.75	205.13
3	LESS EXEMPTIONS	-708	-178	-153	-73	-34	-26	-9	-1	-1182
4	= TOTAL CHARGEABLE PROPERTIES	10935.85	11533.14	11460.75	6266.63	3475.25	1741.01	1236.75	127.75	46777.13
5	0% DISCOUNT PROPERTIES	2177.76	5464.52	7025.49	4360.82	2657.41	1370.12	1031.23	104.53	24191.88
	PLUS 100% ON SECOND HOMES	146.00	50	73	59	23	17	14	4	386
6	LESS 25% DISCOUNT, PROPERTIES WHERE DISCOUNT IS 25%	6023	4411	3585	1676	726	313	180	16	16930
7	LESS 50% DISCOUNT, PROPERTIES WHERE DISCOUNT IS 50%	57	33	39	20	18	20	18	6	211
	PLUS LONG TERM EMPTIES 0% DISCOUNT	183	72	64	36	25	14	7	5	406
8	LESS COUNCIL TAX REDUCTION	2678.09	1624.62	811.26	209.81	73.84	37.89	7.52	1.22	5444.25
9	FULL CHARGE EQUIVALENT (2)	7052.51	8911.27	9870.74	5722.82	3258.91	1645.87	1196.23	128.53	37786.88
10	RATIO TO BAND D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
11	BAND D EQUIVALENT	4701.67	6930.99	8774.00	5722.82	3983.12	2377.37	1993.72	257.06	34740.75

12	TAXBASE AFTER 1.5% PROVISION FOR NON-COLLECTION	34220
----	---	-------

Appendix 1
Appendix 2

2022/23	A	B	C	D	E	F	G	H	TOTAL	TOTAL x 98.5%
Upper Arley	75.89	9.92	57.18	31.59	73.64	69.23	39.17	7.11	363.73	358
Bewdley	296.43	552.34	873.65	752.01	528.75	448.25	220.82	9.50	3681.75	3627
Broome	1.30	0.00	10.67	10.75	2.44	35.29	118.85	34.00	213.30	210
Chaddesley Corbett	22.58	23.23	106.12	62.29	126.82	135.29	225.00	76.50	777.83	766
Churchill & Blakedown	21.22	21.48	91.37	132.67	157.66	180.13	167.50	43.95	815.98	804
Town of Kidderminster	3132.21	4668.12	4563.77	2754.62	1766.52	533.62	329.97	15.50	17764.33	17498
Kidderminster Foreign	137.13	11.29	29.31	28.64	58.86	62.98	89.58	12.00	430.79	424
Ribbesford	45.87	0.58	0.67	7.00	5.50	14.44	36.25	2.00	112.31	111
Rock	74.50	32.31	121.65	73.83	244.07	348.21	364.69	25.50	1284.76	1265
Rushock	0.00	0.00	10.62	6.00	9.34	10.47	40.42	1.50	78.35	77
Stone	5.67	8.42	33.89	34.00	83.38	52.53	73.33	4.00	295.22	291
Stourport on Severn	689.12	1410.53	2316.31	1581.98	677.57	305.49	101.90	8.00	7090.90	6985
Wolverley	199.09	192.76	558.79	248.43	247.94	181.44	185.40	17.50	1831.35	1804
Band totals	4701.67	6930.99	8774.00	5722.82	3983.12	2377.37	1993.72	257.06	34740.75	34220