

RECORD OF DECISION TAKEN UNDER DELEGATED POWERS OUTLINED IN THE CONSTITUTION – Part 3 Section 16



REPORT OF: Strategic Director of Finance and Resources

LEAD OFFICER: Head of Service Finance

DATE: 20th December 2023

PORTFOLIOS AFFECTED: n/a

WARDS AFFECTED: All

KEY DECISION: N

TITLE OF REPORT: Council Taxbase 2024/25

1. EXECUTIVE SUMMARY

1.1 The purpose of this report is to set out details of the Council Taxbase for 2024/25 (including the Taxbase for each part of the area to which parish precepts relate).

2. NOTICE OF DECISION

2.1 The Strategic Director Finance and Resources, in consultation with the Executive Member for Finance and Governance, has determined that:-

a) in accordance with the Local Authorities (Calculation of Taxbase)(England) Regulations 2012, agrees that the amount calculated by Blackburn with Darwen as its Council Taxbase for 2024/25 shall be **37,069.75** (as shown at Appendix B); and

b) that the Council Taxbase for the parished areas shall be as shown at Appendix C.

3. BACKGROUND

3.1 The calculation of the Council Taxbase is determined in accordance with the Local Authorities (Calculation of Taxbase)(England) Regulations 2012. Annually, for the purposes of determining the amount of Council Tax payable in the forthcoming financial year (in this instance, 2024/25), the Council is required to calculate the Taxbase for the Borough as a whole. As part of this process, it is also required to make separate calculations for those parts of the Borough to which Town and Parish precepts relate.

3.2 The Council agreed on 18 November 2004 that the setting of the Council Taxbase be delegated to the Strategic Director Finance and Resources in consultation with the Executive Member Finance and Governance.

3.3 There are two main components used in the Taxbase calculation:-

- a) the estimated number of domestic properties in the Borough (or the parish area where this applicable) plus or minus estimates of the exemptions, discounts and premiums multiplied by the relevant banding factors;
- b) the estimated collection rate for the year.

4. RATIONALE

- 4.1 The calculation of the Council Taxbase determines the taxable capacity of the Borough. In setting the Council's General Fund Revenue Budget for 2024/25, Finance Council will determine the amount of income to be raised from Council Tax (otherwise known as the Council Tax Requirement). That amount divided by the Council Taxbase determines the Band D Council Tax for the year and this amount is the basis of the charges in each of the other Council Tax bandings.
- 4.2 Early approval of the Council Taxbase will allow Council Officers to notify the Police and Crime Commissioner for Lancashire, the Lancashire Fire and Rescue Authority and Town and Parish Councils of the Taxbase as they use this in the calculation of their own precepts.

5. KEY ISSUES

Calculation of the Council Taxbase

- 5.1 **Appendix A** provides a note showing how the Council Taxbase is calculated. This is exemplified using the calculation of the amounts for Band A. **Appendix B** provides the full calculation of the Council Taxbase for 2024/25.
- 5.2 As indicated above, the estimated number of domestic properties in the Borough (or the parish area where this applicable) plus or minus estimates of the exemptions, discounts and premiums multiplied by the relevant banding factors is 38,414.25. The estimated collection rate for 2024/25 is 96.5% thereby giving a Council Taxbase for 2024/25 of 37,069.75.

Single Person Discount

- 5.3 As a matter of good practice, it is proposed that for 2024/25, a review be carried out of the Council Tax accounts that are in receipt of a single person discount and tax payers challenged where there is evidence of other occupants living at their property. It is anticipated that this will generate annual revenue savings of approximately £90,000 for the Council. The impact of this is factored into the calculation of the Council Taxbase.

Council Tax Support

- 5.4 The Council Taxbase includes assumptions relating to the numbers of recipients of Council Tax Support and how much they will receive. The Council Tax Support Scheme is currently being reviewed and will be the subject of a report to Council Forum in January 2024.

6. POLICY IMPLICATIONS

- 6.1 There are no policy implications arising directly from this report.

7. FINANCIAL IMPLICATIONS

7.1 The financial implications are as given in the report. The Council Taxbase is used in the calculation of the annual Council Tax charge.

8. LEGAL IMPLICATIONS

8.1 There are no legal implications arising directly from the contents of this report.

9. RESOURCE IMPLICATIONS

9.1 There are no other resources implications arising from the contents of this report.

10. EQUALITY AND HEALTH IMPLICATIONS

10.1 There are no equality and health implications arising from the contents of this report.

11. CONSULTATIONS

11.1 None arising from the contents of this report.

12. STATEMENT OF COMPLIANCE

12.1 None arising from the contents of this report.

Appendices

Appendix A – Exemplification of the calculation of Band A of the Council Taxbase

Appendix B – Calculation of the Council Taxbase 2024/25

Appendix C – Town and Parish Council Taxbase 2024/25

VERSION:	1
CONTACT OFFICER:	Dean Langton
DATE:	December 2023
BACKGROUND PAPERS:	None