
COUNCIL TAX BASE CALCULATION 2023/24

Relevant Portfolio Holder		Councillor Geoff Denaro
Portfolio Holder Consulted		Yes
Relevant Head of Service		Michelle Howell, Head of Finance and Customer Services
Report Author Peter Carpenter	Job Title: Interim S151 Officer Contact email: peter.carpenter@bromsgroveandredditch.gov.uk Contact Tel:	
Wards Affected		All
Ward Councillor(s) consulted		N/A
Relevant Strategic Purpose(s)		Aspiration, work and financial independence
Non-Key Decision		
If you have any questions about this report, please contact the report author in advance of the meeting.		

1. SUMMARY OF PROPOSALS

- 1.1 This report sets out details of the calculation of the District's tax base for Council Tax setting purposes. The calculation of the Council Tax base is required as part of the determination of the level of Council Tax for 2023/24.

2. RECOMMENDATIONS

- 2.1 Cabinet are asked to RESOLVE that:**

The amount calculated by Bromsgrove District Council as the Council Tax Base for the whole area for 2023/24 is approved at 37,919.44 as detailed at Appendix 1 to include the individual parish elements.

3. KEY ISSUES

Financial Implications

- 3.1 The calculation of the Council Tax base forms the basis of the calculation of Council Tax for the new financial year. The Council Tax Base is calculated using a prescribed formula to generate the equivalent number of Band D properties in a District and also takes into account the number of Council Tax Support claimants within the area.

Legal Implications

- 3.2 The Local Authorities (Calculation of Tax Base) Regulations 1992 require a billing authority to notify its major precepting bodies (and its Parishes, if required) of the Tax Base, for the whole or part of the area for the following financial year. The precepting bodies - Worcestershire County Council, West Mercia Police & Crime Commissioner and Hereford & Worcester Fire & Rescue Authority - need this information in order to calculate and notify the District Council of their precept requirements for 2023/24. This will enable tax setting resolutions to be finalised and bills to be produced early in March 2023.
- 3.3 The legislation also requires a billing authority to calculate the tax base for any "special areas" within its boundary. There are no such areas in the Bromsgrove District Council.
- 3.4 It is necessary to outline the method by which these calculations have been carried out so that the Council can formally adopt them for the purposes of the 1992 Regulations.

Service/Operational Implications

- 3.3 In October 2022, form CTB1 was submitted to the Department for Communities and Local Government. This analyses the draft Valuation List of properties into the various bands and then provides further details of those properties which are subject to the full charge, those entitled to discounts and those which are exempt.
- 3.4 This report is a summary of that return updated to include any known changes since November. It also makes provision for anticipated changes which could arise for a variety of reasons such as appeals, new properties or properties falling off the list. An allowance of 1.00% has been made for non-collection of the tax.
- 3.5 The Council is required to set a Council Tax Base each year, this forms part of the process of setting the following year budget. Failure to do so will result in the Council not being a Well Managed Organisation.

Customer / Equalities and Diversity Implications

- 3.6 The Tax Base for 2023/24 has been calculated to be **37,919.44**. Once this has been agreed, the County Council, Police & Crime Commissioner and Fire Authority will be notified and the figures will be used in the setting of the Council Tax to be presented to the Cabinet and approved by the Council in February 2023.

4. RISK MANAGEMENT

- 4.1 There are no risk management issues.

5. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 5.1 The Council Tax Support all Council initiatives.

Climate Change Implications

- 5.2 Not applicable.

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 Not applicable.

7. APPENDICES

Appendix 1 - Council Tax Base Calculation for 2023/24 and 2022/23

8. BACKGROUND PAPERS

[Council Tax Base Calculation Report 2022/23](#)

[Council Tax Base Calculation Report 2021/22](#)

[Council Tax Base Calculation report 2020/21](#)

BROMSGROVE DISTRICT

Cabinet

18th January 2023

APPENDIX 1

Schedule of Council Tax Base by Parish Areas 2023/24

Council Taxbase Calculation 2023-24				
The Council Taxbase for each parish is detailed below (Band D Equivalents)				
	Parish Name	Gross	Net	
	Whole Area	38,302.47	37,919.44	
101/107	Unparished	14,219.53	14,077.34	
111	Alvechurch	2,392.71	2,368.78	
102	Barnt Green	1,062.59	1,051.97	
116	Belbroughton	1,252.61	1,240.09	
118	Bentley Paucefoot	205.23	203.18	
119	Beoley	475.16	470.41	
103	Bourneheath	221.13	218.92	
104	Catshill and North Marlbrook	2,370.99	2,347.28	
120	Clent	573.41	567.67	
121	Cofton Hackett	1,195.80	1,183.85	
122	Dodford with Grafton	414.40	410.26	
105	Finstall	317.59	314.41	
123	Frankley	49.71	49.21	
124	Hagley	3,253.76	3,221.22	
106	Lickey and Blackwell	2,163.76	2,142.12	
125	Hunnington	246.06	243.60	
126	Romsley	680.73	673.92	
127/131	Parish of Stoke	1,936.35	1,916.99	
129	Tutnall and Cobley	383.56	379.73	
130	Wythall	4,887.37	4,838.49	
		38,302.47	37,919.44	

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Schedule of Council Tax Base by Parish Areas 2022/23

Unparished	13,929.73
Alvechurch	2,328.59
Barnt Green	1,027.52
Belbroughton	1,213.49
Bentley Pauncefoot	202.24
Beoley	456.93
Bourneheath	221.48
Catshill and North Marlbrook	2,340.85
Clent	545.75
Cofton Hackett	1,158.74
Dodford with Grafton	405.19
Finstall	318.66
Frankley	46.84
Hagley	3,211.78
Lickey and Blackwell	2,129.67
Hunnington	242.53
Romsley	667.48
Parish of Stoke	1,891.93
Tutnall and Cobley	366.39
Wythall	4,805.26
Total for whole area	37,511.05