

REPORT TO: Executive Board
DATE: 16th November 2023
REPORTING OFFICER: Operational Director, Finance
PORTFOLIO: Corporate Services
SUBJECT: Determination of Council Tax Base 2024/25
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 The Council is required to determine annually the Council Tax Base for its area and also the Council Tax Base for each of the Parishes.
- 1.2 The Council is required to notify the Council Tax Base figure to the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency by 31st January 2024. The Council is also required to calculate and advise if requested, the Parish Councils of their relevant Council Tax Bases.

2.0 RECOMMENDED: That

- (i) **Council be recommended to set the 2024/25 Council Tax Base at 36,409 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency be so notified; and**
- (ii) **Council be recommended to set the Council Tax Base for each of the Parishes as follows:**

Parish	Tax Base
Hale	667
Halebank	534
Daresbury	212
Moore	341
Preston Brook	370
Sandymoor	1,606

3.0 SUPPORTING INFORMATION

- 3.1 The Council Tax Base is the measure used for calculating and setting the level of Council Tax to be charged. It is used by both the billing authority (the Council) and the major precepting authorities (Cheshire Fire Authority, Cheshire Police & Crime Commissioner and Liverpool City Region Combined Authority), in the calculation of their Council Tax requirements.
- 3.2 The Council Tax Base figure is arrived at in accordance with a prescribed formula, and represents the estimated full year number of chargeable dwellings in the Borough, expressed in terms of the equivalent of Band D dwellings.
- 3.3 The Council Tax Base (Tax Base) is calculated using the number of dwellings included in the Valuation List, as provided by the Valuation Office Agency, as at 16 October 2023. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 16 October 2023 to 31 March 2024.
- 3.4 The Tax Base calculation includes an element for the Council Tax Reduction Scheme (the replacement for Council Tax Benefit). The estimated amount of Council Tax Reduction payable for 2024/25 is converted into the equivalent number of whole properties, which are deducted from the total properties.
- 3.5 The Tax Base calculation also includes an element for Care Leavers Discretionary Discount. The estimated amount of Care Leavers Discount payable for 2024/25 is converted into the equivalent number of whole properties, which are deducted from the total properties.
- 3.6 The Tax Base calculation also includes an element for Foster Carers Discretionary Discount. The estimated amount of Foster Carers Discount payable for 2024/25 is converted into the equivalent number of whole properties, which are deducted from the total properties.
- 3.7 An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the Council Tax Base for the year.
- 3.8 Taking account of all the relevant information and applying a 97.0% collection rate, the calculation for 2024/25 provides a tax base figure of **36,409** for the Borough as a whole.

- 3.9 Taking account of all the relevant information and applying a 97.0% collection rate, the appropriate Council Tax Base figure for each of the Parishes is as follows;

Parish	Tax Base
Hale	667
Halebank	534
Daresbury	212
Moore	341
Preston Brook	370
Sandymoor	1,606

4.0 POLICY IMPLICATIONS

- 4.1 None.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The Council Tax Base will enable the Council to set the level of Council Tax to be charged for 2024/25.

6.0 IMPLICATIONS FOR THE COUNCILS PRIORITIES

6.1 Children and Young People in Halton

None.

6.2 Employment, Learning and Skills in Halton

None.

6.3 A Healthy Halton

None.

6.4 A Safer Halton

None.

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

- 7.1 There would be significant loss of income to the Council if the Council Tax Base were not agreed, as it would not be possible to set the level of Council Tax to be charged for 2024/25.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

**10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D
OF THE LOCAL GOVERNMENT ACT 1972**

Document	Place of Inspection	Contact Officer
Council Tax Base Working Papers	Halton Stadium	Stephen Baker