

CABINET

DATE OF MEETING: 7 JANUARY 2021

TITLE OF REPORT: COUNCIL TAX BASE 2021/22

Report of: Head of Corporate Services

Cabinet Member: Councillor James Radley, Deputy Leader and Finance

1 PURPOSE OF REPORT

1.1 To agree the tax base for Council Tax for 2021/2022.

2 OFFICER RECOMMENDATION TO COUNCIL

2.1 That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amount calculated by Hart District Council as its council tax base for the 2021/22 year shall be set at 41,175.55.

3 BACKGROUND

- 3.1 The Local Government Finance Act 1992 amended by s84 of the Local Government Act 2003 sets out the requirements allowing each local authority to make its arrangements for adopting the Council Tax base. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI2012:2914) provides amended statutory guidance to incorporate the changes resulting from the introduction of the Local Council Tax Support Scheme (LCTSS).
- 3.2 The Council Tax varies between the different bands according to the proportions laid down in legislation. These proportions are based around Band D and are fixed so that the bill for a dwelling in Band A will be a third of the bill for a dwelling in Band H. Applying the relevant proportion to each Band's net property base produces the number of Band D equivalent properties for the area.
- 3.3 The Council is required to approve the Council Tax base figure for 2021/22 by 31 January 2021. It comprises an integral part of the calculations for setting the level of Council Tax, and is the number of chargeable properties adjusted for certain factors, e.g. single person's discount, exemptions and local council tax support.
- 3.4 The tax base is calculated as determined in the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, with information as at the 30th November 2020. **APPENDIX 1** shows the calculation of the tax base whilst **APPENDIX 2** sets out the tax base for each Parish/Town Council.
- 3.5 The Parish/Town Councils have been notified of their individual estimated tax base so that they can set their Parish/Town precepts that they wish to and

calculated their Band D Council tax for 2021/22. The deadline for receipt of Parish/Town Council precepts is the 18th January 2021.

- 3.6 The collection rate used in the tax base calculation for 2021/22 is 1.3%, which is the same as that used in the current year and is still considered to be achievable.

4 NEXT STEPS

- 4.1 Subject to approval of this report, the Council Tax Base will be built into the 2021-22 budget to be approved on the 25th February 2021 by Council.

Contact Details: Emma Foy, email: emma.foy@hart.gov.uk

APPENDICES:

Appendix 1 – Calculation of Tax Base

Appendix 2 - Tax Base by Parish

PAPER F
Appendix 1

	BAND A Disabled	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Total dwellings	0	741	2181	9477	9273	8065	6901	3883	242	40763
Total Exempt	0	82	61	667	169	97	36	24	9	1145
To be demolished	0	0	0	0	0	0	0	0	0	0
Total chargeable	0	659	2120	8810	9104	7968	6865	3859	233	39618

Disabled reduction applicable		2	28	47	57	53	34	25	2	248
Disabled reduction applied	2	28	47	57	53	34	25	2		248

Actual chargeable	2	685	2139	8820	9100	7949	6856	3836	231	39618
-------------------	---	-----	------	------	------	------	------	------	-----	-------

25% discount - SPD	1	367	1283	3398	2593	1803	989	437	23	10894
25% discount - 1 person disregarded	0	6	10	65	82	65	51	21	3	303
50% discount all disregarded	0	0	2	3	5	2	8	6	4	30
100% charge	1	301	801	5332	6395	6066	5805	3361	199	28261
150% empty property	0	11	43	22	25	13	3	11	2	130
Reduction based on family annexe discount	0.0	11.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	12.0

Net chargeable after applying discounts etc	1.75	585.75	1,835.75	7,963.75	8,441.25	7,487.50	6,593.50	3,724.00	223.50	36856.75
Reduction in Taxbase CTRS band D equivalent	0.00	97.97	340.64	889.79	390.19	136.70	40.35	11.71	0.00	1907.35
Total chargeable	1.75	487.78	1495.11	7073.96	8051.06	7350.80	6553.15	3712.29	223.50	34949.4

Band ratio	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Total number of Band D equivalents	1.0	325.2	1162.9	6288.0	8051.1	8984.3	9465.7	6187.2	447.0	40,912.17

Number of Band D equivalents of contributions in lieu (Class O Dwellings)										599.50
---	--	--	--	--	--	--	--	--	--	--------

Sub-total	41511.7
-----------	---------

Total Band D equivalent for Tax base **41511.7**

Plus allowance for new properties coming into the valuation list during the year and the ending of discounts or exemptions +0.5%

Less allowance for properties being demolished, additional discounts or exemptions being granted and banding reductions -0.01

Less allowance for uncollected Council Tax -1.30

Tax Base

41175.55

Appendix 2

Tax Base	2020/21	2021/22
Blackwater and Hawley	2,008.78	2,017.35
Bramshill	109.01	106.83
Church Crookham	4,172.45	4,074.96
Crandall	847.56	845.00
Crookham Village	1,787.97	1,775.46
Dogmersfield	178.52	183.03
Elvetham Heath	2,047.71	2,052.09
Eversley	756.93	766.29
Ewshot	471.31	473.90
Fleet	10,548.23	10,601.11
Greywell	129.74	129.39
Hartley Wintney	2,747.59	2,763.80
Heckfield	205.36	181.63
Hook	3,626.50	3,720.80
Long Sutton	234.64	233.76
Mattingley	325.19	322.39
Odiham	2,297.91	2,325.23
Rotherwick	274.26	276.14
South Warnborough	315.12	308.44
Winchfield	316.64	320.60
Yateley	7,703.92	7,697.37
	41,105.34	41,175.55