

Decision under Delegated Powers

Officer Making the Decision

Director of Finance, Governance & Contracts (and s151 Officer)

Recommendations

1. In accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, that the amounts calculated by Charnwood Borough Council as its Council Tax Base for the year 2023/24 shall be as shown as at Appendix A of this document.
2. That the expenses incurred by the Council in performing in Loughborough a function performed elsewhere in its area by a parish council or the chairman of a parish meeting be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992, as approved by Council in respect of the 2020/21 financial year.

Reason

1. To set the Council's 2023/24 Council Tax Base.
2. To determine Special Expenses in Loughborough.

Authority for Decision

The constitution of Charnwood Borough Council delegates authority for setting the council tax base to the s151 officer.

Decision and Date



Simon Jackson

8 December 2022

Background

Council tax

The Council Tax Base figures are used to calculate the charge payable for each band of property in order to collect sufficient revenue to meet the requirements of the precepting authority.

Special Expenses

It is also necessary at this time to record where the expenses incurred by the Council in performing, in part of its area, a function performed elsewhere by a Parish Council or the Chairman of a parish meeting shall be special expenses.

The table at Appendix A shows the calculations for the parishes, the special expense area of Loughborough and Charnwood Borough Council as a whole. This includes the effect of estimated Council Tax reductions for 2021/22 (funded through the Council's Local Scheme of Council Tax Support) on each Parish Council Tax Base. The Council Tax Base figure shown at the foot of the table in Appendix A will be used to calculate the Band D Charnwood precept for 2023/24.

Financial Implications

There are no direct financial implications. However, the calculation of the Council Tax base is critical in the process of setting the Council Tax and creation of the budget.

Risk Management

No specific risks have been identified with this report.

Key Decision: Not applicable

Appendices:

A: Council Tax Base For Financial Year 2023/43

APPENDIX A – 2023/24 COUNCIL TAX BASE

<u>Parish, etc</u>	<u>Band D Equivalent</u>	<u>Collection Rate</u>	<u>Council Tax Base 2023/24</u>
Anstey	2717.3	98.5%	2676.5
Barkby	144.0	98.5%	141.8
Barkby Thorpe	16.3	98.5%	16.1
Barrow-upon-Soar	2591.6	98.5%	2552.7
Beeby	45.2	98.5%	44.5
Birstall	4662.7	98.5%	4592.8
Burton-on-the-Wolds	530.6	98.5%	522.6
Cossington	222.8	98.5%	219.5
Cotes	23.9	98.5%	23.5
East Goscote	945.9	98.5%	931.7
Hamilton Lea	286.5	98.5%	282.2
Hathern	906.2	98.5%	892.6
Hoton	147.4	98.5%	145.2
Mountsorrel	3094.1	98.5%	3047.7
Newtown Linford	545.3	98.5%	537.1
Prestwold	15.0	98.5%	14.8
Queniborough	1244.2	98.5%	1225.5
Quorndon	2571.3	98.5%	2532.7
Ratcliffe-on-the-Wreake	88.2	98.5%	86.9
Rearsby	497.3	98.5%	489.8
Rothley	2382.5	98.5%	2346.8
Seagrave	286.9	98.5%	282.6
Shepshed	5208.3	98.5%	5130.2
Sileby	3001.4	98.5%	2956.4
South Croxton	137.8	98.5%	135.7
Stonebow Village	5.4	98.5%	5.3
Swithland	159.5	98.5%	157.1
Syston	4450.3	98.5%	4383.5
Thrussington	256.8	98.5%	252.9
Thurcaston & Cropston	959.3	98.5%	944.9
Thurmaston	2909.0	98.5%	2865.4
Ulverscroft	63.0	98.5%	62.1
Walton-on-the-Wolds	132.0	98.5%	130.0
Wanlip	90.2	98.5%	88.8
Woodhouse	1005.0	98.5%	989.9
Wymeswold	632.8	98.5%	623.3
Loughborough Special Expense Area	17111.9	98.5%	16855.2
			59186.3