

## Decision under Delegated Powers

### Officer Making the Decision

Strategic Director of Environmental & Corporate Services (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 2022/23 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 2022/23 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

14 December 2021

### 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 2022/23.

### **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 2022/23

B: Calculation of Council Tax Benefit adjustment – for information

## APPENDIX A – 2022/23 COUNCIL TAX BASE

<u>Parish, etc</u>	<u>Band D</u>	<u>Benefit</u> <u>Band D</u>	<u>Adjusted</u>	<u>Collection</u> <u>Rate</u>	<u>Council Tax Base</u> <u>2022/23</u>
	<u>Equivalent</u> <u>Properties</u>		<u>Band D</u> <u>Figure</u>		
Anstey	2889.5	182.2	2707.3	98.5%	2666.7
Barkby	149.8	5.0	144.8	98.5%	142.6
Barkby Thorpe	16.7	0.6	16.1	98.5%	15.9
Barrow-upon-Soar	2702.4	140.9	2561.5	98.5%	2523.1
Beeby	44.0	1.4	42.6	98.5%	42.0
Birstall	4910.0	253.0	4657.0	98.5%	4587.1
Burton-on-the-Wolds	530.8	6.6	524.2	98.5%	516.3
Cossington	230.0	9.4	220.6	98.5%	217.3
Cotes	25.1	1.0	24.1	98.5%	23.7
East Goscote	996.7	44.6	952.1	98.5%	937.8
Hamilton Lea	311.3	26.5	284.8	98.5%	280.5
Hathern	950.8	42.7	908.1	98.5%	894.5
Hoton	154.80	6.4	148.4	98.5%	146.2
Mountsorrel	3276.6	207.7	3068.9	98.5%	3022.9
Newtown Linford	554.0	11.0	543.0	98.5%	534.9
Prestwold	15.8	1.2	14.6	98.5%	14.4
Queniborough	1294.7	53.5	1241.2	98.5%	1222.6
Quorndon	2570.0	79.8	2490.2	98.5%	2452.8
Ratcliffe-on-the-Wreake	92.6	1.3	91.3	98.5%	89.9
Rearsby	506.0	11.8	494.2	98.5%	486.8
Rothley	2440.0	89.9	2350.1	98.5%	2314.8
Seagrave	288.4	5.8	282.6	98.5%	278.4
Shepshed	5414.1	328.4	5085.7	98.5%	5009.4
Sileby	3088.1	209.7	2878.4	98.5%	2835.2
South Croxton	137.1	1.4	135.7	98.5%	133.7
Stonebow Village	5.6	0.3	5.3	98.5%	5.2
Swithland	166.0	2.6	163.4	98.5%	160.9
Syston	4800.8	366.3	4434.5	98.5%	4368.0
Thrussington	268.3	7.9	260.4	98.5%	256.5
Thurcaston & Cropston	975.4	18.3	957.1	98.5%	942.7
Thurmaston	3203.2	293.7	2909.5	98.5%	2865.9
Ulverscroft	61.4	0.5	60.9	98.5%	60.0
Walton-on-the-Wolds	136.2	2.5	133.7	98.5%	131.7
Wanlip	104.7	2.5	102.2	98.5%	100.7
Woodhouse	1038.8	35.0	1003.8	98.5%	988.7
Wymeswold	652.3	16.7	635.6	98.5%	626.1
Loughborough	19001.5	1820.7	17180.8	98.5%	16923.1
	<b>64003.5</b>	<b>4289.1</b>	<b>59714.7</b>	<b>98.5%</b>	<b>58819.0</b>

<b>APPENDIX B</b>			
<b>Calculation of LCTS benefit adjustment - for information</b>			
<b>Parish</b>	<b>Current Years Benefit</b>	<b>Band D Charge current yr</b>	<b>Equivalent Band D Properties</b>
Anstey	360,306.00	1977	182.2
Barkby	9,647.00	1946	5.0
Barkby Thorpe	1,258.00	1946	0.6
Barrow-upon-Soar	273,830.00	1943	140.9
Beeby	2,681.00	1859	1.4
Birstall	495,705.00	1959	253.0
Burton-on-the-Wolds	12,618.00	1916	6.6
Cossington	18,159.00	1926	9.4
Cotes	1,997.00	1916	1.0
East Goscote	85,817.00	1922	44.6
Hamilton Lea	49,197.00	1859	26.5
Hathern	81,692.00	1912	42.7
Hoton	12,481.00	1938	6.4
Mountsorrel	421,369.00	2029	207.7
Newtown Linford	21,610.00	1961	11.0
Prestwold	2,367.00	1916	1.2
Queniborough	102,206.00	1910	53.5
Quorndon	157,651.00	1976	79.8
Ratcliffe-on-the-Wreake	2,461.00	1892	1.3
Rearsby	22,591.00	1907	11.8
Rothley	174,618.00	1942	89.9
Seagrave	11,162.00	1928	5.8
Shepshed	633,063.00	1928	328.4
Sileby	407,025.00	1941	209.7
South Croxton	2,682.00	1947	1.4
Stonebow Village	587.00	1859	0.3
Swithland	4,909.00	1888	2.6
Syston	725,357.00	1980	366.3
Thrussington	15,081.00	1904	7.9
Thurcaston & Cropston	34,764.00	1903	18.3
Thurmaston	594,767.00	2025	293.7
Ulverscroft	922.00	1859	0.5
Walton-on-the-Wolds	4,665.00	1898	2.5
Wanlip	4,656.00	1894	2.5
Woodhouse	68,061.00	1944	35.0
Wymeswold	32,042.00	1923	16.7
Loughborough	3,526,765.00	1937	1820.7
	<b>8,376,769.00</b>		<b>4289.1</b>