

Wiltshire Council

Cabinet

12 December 2023

Subject: Setting of the Council Tax Base for 2024/25

Cabinet Member: Cllr Nick Botterill, Cabinet Member for Finance, Development Management and Strategic Planning

Key Decision: Non-Key

Executive Summary

The Council is required to approve its Council Tax Base annually, in accordance with the Local Government Finance Act 1992 and The Local Authorities (Calculation of Council Tax Base (England)) Regulations 2012. The Council Tax Base 2024/25 must be notified to Major Precepting Authorities (the Office of the Police & Crime Commissioner for Wiltshire & Swindon and Dorset & Wiltshire Fire and Rescue Service) and Local Precepting Authorities (Town and Parish Councils) by 31 January 2024.

Cabinet at its meeting on 12 September 2023 approved to consult on proposals to changes to the Council Tax Reduction (CTR) Scheme for working aged people. This report provides an update on the results of the consultation.

The report also raises awareness of changes to legislation giving council's the discretionary power to add premiums of up to 300% to those owning second homes. A further report will be brought to Cabinet with recommendations on premium charges following the enactment of the Levelling Up and Regeneration Bill for England.

Proposals

For Cabinet to approve:

- 1) The Council Tax Base 2024/25 of 194,423.87;
- 2) That the Chief Finance Officer (Director, Finance & Procurement (S151 Officer)) is given delegated authority to determine the estimated Collection Fund balances (Council Tax and Business Rates) as of 31 March 2024 by 15 January 2024.
- 3) For Cabinet to note the results of the Council Tax Reduction Scheme review consultation.

Reason for Proposals

Before the Council Tax can be set by the Council in February 2024 a calculation must be made and approved of the Council Tax Base, which is an annual requirement as laid out in the Local Government Finance Act 1992. The council must set this and notify major and local precepting authorities by 31 January 2024.

Following the public consultation on proposed changes to the Council Tax Reduction scheme it is best practice to report back to Cabinet the results and any recommendations to be considered.

Terence Herbert
Chief Executive Officer

Andy Brown
Deputy Chief Executive and Corporate Director of Resources

Wiltshire Council

Cabinet

12 December 2023

Subject: **Setting of the Council Tax Base for 2024/25**

Cabinet Member: **Cllr Nick Botterill, Cabinet Member for Finance, Development Management and Strategic Planning**

Key Decision: **Non-Key**

Purpose of Report

1. To ensure that the Council Tax Base for 2024/2025 is set and approved by the statutory date of 31 January, on which the Council, Major Precepting Authorities and Local Precepting Authorities sets their precepts and budgets for 2024/25.

Relevance to the Council's Business Plan

2. There is a statutory requirement for the Council Tax Base to be set. The Tax Base is used to calculate the Council Tax Requirement included in the Medium Term Financial Plan which supports the Council's Business Plan.

Background

3. The Council Tax Base is the taxable capacity of an area (e.g. Wiltshire) or part of an area (e.g. a Parish/Town Council).
4. The County of Wiltshire is split into 2 primary taxable areas: the Wiltshire Area and the Swindon Area. Wiltshire Council is responsible for setting the Council Tax Base for the Wiltshire Area whilst Swindon Borough Council is responsible for setting the Council Tax Base for the Swindon Area.
5. The calculation of the Council Tax Base for the year 2024/2025 must be notified to Major Precepting Authorities (the Office of the Police & Crime Commissioner for Wiltshire & Swindon and Dorset & Wiltshire Fire and Rescue Service) and Local Precepting Authorities (Town and Parish Councils) by 31 January 2024. The CTR scheme which is part of the Tax Base calculation must be agreed and the results of the scheme review consultation are included in paragraphs below.
6. The Council administers the Collection Fund on behalf of all precepting authorities and, as part of this administration responsibility a determination of the estimated Collection Fund balances (council tax and business rates) as at 31 March 2024 must be made by 15 January 2024. This report proposes that the Chief Finance Officer (S151 Officer) is given delegated authority to determine these estimated balances as a technical calculation, which allows for the latest data to be used for the estimation.
7. At its meeting on 12 September 2023 Cabinet approved to consult on proposals to changes to the Council Tax Reduction (CTR) Scheme for working aged people. This report provides an update on the results of the CTR review and consultation process.

Main Considerations for the Council

Council Tax Base

8. The starting point for the calculation of the council tax base is the list of properties and their tax band as at 11 September 2023 which has been supplied to the Department for Levelling Up, Housing and Communities (DLUHC) on 13th October 2023.
9. The list is broken down into Town and Parish order and then adjusted to allow for various discounts, reductions and exemptions, for each band, which it holds on 2nd October 2023. Discounts, reductions and exemptions that the council applies are set out on the council's website and can be found here: [Discounts and exemptions - Wiltshire Council](#).
10. The adjusted list of properties results in an estimate of the number of full year equivalents within each band.
11. Each band is then converted into "band D equivalents" by applying the factor laid down by legislation.

Band	A	B	C	D	E	F	G	H
Ratio	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

(For example, a band A property is multiplied by 6 and divided by 9 to arrive at the "band D equivalent" figure, whilst a band H property is multiplied by 18 and divided by 9 (equal to multiplying by 2). All these are then added together to give a total of "band D equivalents").

12. The total is then adjusted in respect of class O exempt dwellings. This refers to an adjustment to add in a consolidated figure for the MOD estate.
13. This final figure provides a tax base that was submitted to Central Government by 13 October 2023.
14. This tax base is then adjusted for additions for estimates of newly built and occupied properties the remaining part of 2023/24 and in 2024/25. The council is then required to decide if adjustments are required to reflect collection rates and any impact of locally set and managed Council Tax Reduction Scheme.
15. A assessment is made of the likely collection rate. This is multiplied by the relevant tax base to give a Council Tax Base. A collection rate of 100% would assume 100% collection and thus a zero adjustment whereas a collection rate of less than 100% allows for an element of non-collection and subsequently results in a reduction to the Tax Base.
16. For several years the Council set its collection rate at 99.75% with an adjusted collection rate of 82.50% where local council tax support reductions (discounts) in respect of working age claimants were applied. For 2024/25 this report recommends that it is prudent to retain both collection rates at 99.75% and 82.50% respectively as this reflects current expectations for collection; current year debt levels are consistent with previous years and although the number of households in receipt of Universal Credit is growing, at this stage the cohort affected is not material but will be kept under review. The resulting 2024/25 overall collection rate adjustment is 98.90%.

17. The following table summarises the calculation:

	Wiltshire Council Tax Base (Number of band D Equivalent Properties)
Approved Council Tax Base 2023/24	193,142.94
Council Tax Base 2024/25:	
Council Tax Base per CTB1 Form (as at 13 October 2023)	195,194.90
Adjustment for New Builds	1,392.60
Adjustment for Collection Rate	(2,163.63)
Council Tax Base 2024/25	194,423.87

18. To calculate the Band D Council Tax for Wiltshire Council, the Council Tax Base is divided into the Council's Council Tax Requirement. The Council Tax Requirement is formally set at the budget setting meeting of Full Council on 20 February 2024. This date is subject to Wiltshire Council being notified of the major precepting requirements.
19. An estimate of the surplus or deficit on the Council Tax Collection Fund must be made, by law, on or before 15 January 2024. Council Tax surplus or deficits will be credited or charged to Wiltshire Council, the Office of the Police & Crime Commissioner for Wiltshire & Swindon and Dorset & Wiltshire Fire and Rescue Service in proportion to their precepts and will be taken into account in setting the 2024/25 Revenue Budget and Council Tax levels. It is recommended that the determination of the estimated Collection Fund balances (Council Tax and Business Rates) as of 31 March 2024 by 15 January 2024 is delegated to the Chief Finance Officer to allow the most up to date data to be used in the estimate, which is one of a technical nature.
20. The Council Tax Base 2024/25 for the whole of the Wiltshire Area broken down for each Town and Parish is set out in Appendix A. The Council Tax Base for the Wiltshire Area for 2024/25 is 194,423.87 band D equivalent properties (193,142.94 in 2023/24).

Council Tax Reduction Scheme Review Consultation

21. The CTR Scheme started in April 2013 and for the last decade, Wiltshire Council has operated two council tax reduction schemes. A locally agreed scheme that supports working aged people and a nationally set scheme that supports people of pensionable age. A report was considered by Cabinet at their meeting of 12 September where it was approved to go out to consult on proposals for changes to the CTR Scheme. Five different proposals were included in the consultation. Consulting on proposals on any changes to the scheme is mandatory and the consultation ended on 27 November 2023.

22. The council received in excess of 260 responses to the consultation and the results of the consultation can be seen in the table below.

Proposal		Agreed	Disagreed	Didn't know
1	to increase the maximum amount of CTR from 80% to 90%. This offers additional support to low-income families, particularly those who rely on Universal Credit as their main income	46%	38.5%	15.5%
2	Disregard the Universal Credit award in the calculation of CTR, which will mean we only adjust a claim if other income such as earning, pensions or capital change. Claims are cancelled if UC stops	59.2%	30.8%	10%
3	So that we can disregard Universal Credit, corresponding changes to the administration of the scheme must be made. Applicable amounts for those in receipt of Universal Credit would be calculated in the same way as all other working age customers	74.8%	11.7%	13.5%
4	CTR entitlement is restricted to a Band D dwelling	53%	28%	19%
5	To accept applications via a completed application will be the only acceptable way to make a claim. Customers must submit their own claim for CTR and notify the council should their circumstances change	58%	26%	16%

23. We're pleased to have received the feedback on proposals to make changes to the Council Tax Reduction Scheme. The original intention was to bring in any changes in time for the 2024/25 financial year. However, given the amount of feedback received, we are keen to ensure we take time to analyse the results of the consultation and feedback as thoroughly as possible, as we know how important it is to get this right. Therefore, at this stage it is not recommended to implement any changes as further work is required to ensure that any additional support given by the council to vulnerable households is targeted and will deliver the required outcomes in the most effective way.

Council Tax on Second Homes

24. The Levelling Up and Regeneration Bill for England has now received Royal Assent which gives council's the discretionary power to add premiums to those owning second homes. If council's wish to use these powers a formal decision is required to be made and published at least 12 months in advance of the year in which the charges will be made. This report is simply setting out that a further report will be brought to Cabinet with recommendations on premium charges following Royal Assent of the Levelling Up and Regeneration Bill for England.

Overview and Scrutiny Engagement

25. This report is being considered at the meeting of Financial Planning Task Group on 8 December 2023.

Safeguarding Implications

26. None have been identified as arising directly from this report.

Public Health Implications

27. The CTR scheme is designed to support those on a low income, whether that be for long or short periods. The scheme works in conjunction with other national welfare benefits to support low-income households and the wellbeing of those more financially vulnerable in our communities.

Procurement Implications

28. None have been identified as arising directly from this report.

Equalities Impact of the Proposal

29. None have been identified as arising directly from this report.

Environmental and Climate Change Considerations

30. None have been identified as arising directly from this report.

Workforce Implications

31. None have been identified as arising directly from this report.

Risks that may arise if the proposed decision and related work is not taken

32. The Council Tax Base must be set, which is an annual requirement as laid out in the Local Government Finance Act 1992. The council must set this and notify major and local precepting authorities by 31 January 2024.
33. A determination of the estimated Collection Fund balances (council tax and business rates) as at 31 March 2024 must be made by 15 January 2024.
34. It is best practice for Cabinet to consider the results of the consultation on proposals to changes to the Council Tax Reduction (CTR) Scheme for working aged people before the Council Tax Base is set.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

35. The Council Tax Base includes estimates of elements such as collection rates and new build numbers. These estimates are prudent using experience and anticipated economic conditions and mitigate the risk of overstating the income due from local taxation, that could result in deficits in the fund.

36. The determination of the estimated Collection Fund balances (council tax and business rates) is based on the latest financial performance of the administration of the fund. Delegating this determination to the Chief Finance Officer allows for the very latest financial performance data to be used and helps to mitigate over optimism that could result in future adverse impacts of incorrect estimations.
37. It is best practice for Cabinet to consider the results of the consultation on proposals to changes to the Council Tax Reduction (CTR) Scheme for working aged people before the Council Tax Base is set.

Financial Implications

38. The financial implications are set out in the report. The Council Tax Base is used to calculate the level of Council Tax for the financial year 2024/25, and the estimation of the Collection Fund balances will be distributed to the Major Precepting Authorities in the following financial year (2024/25).

Legal Implications

39. There are statutory requirements for the council as the administering body for the Collection Fund, including the Local Government Finance Act 1992 and The Local Authorities (Calculation of Council Tax Base (England)) Regulations 2012. These acts set out the requirements of calculations and notifications that the council must undertake. This report ensures that the council is meeting those requirements in a timely manner.

Options Considered

40. There are no other options to consider. The setting of the Council Tax Base and Collection Fund balances are statutory requirements.

Conclusions

41. Statutory consultation, with the public and precepting authorities was undertaken as part of the CTR scheme review process. The results of that consultation are included in the paragraphs above.

Lizzie Watkin (Director - Finance and Procurement)

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30 November 2023

Appendices:

Appendix A – Council Tax Base 2024/25

Background Papers:

Council Tax Reduction Scheme and Charges for Long Term Empty Properties report - Agenda Item 9, Cabinet 12 September 2023 - [Agenda for Cabinet on Tuesday 12 September 2023, 10.00 am | Wiltshire Council](#)

Appendix A – Council Tax Base 2024/25 (page 1 of 6)

Town or Parish	Tax Base 2024-25
Aldbourne Parish Council	812.98
Alderbury Parish Council	1,039.45
All Cannings Parish Council	274.59
Allington Parish Council	224.85
Alton Parish Council	111.49
Alvediston Parish Meeting	51.10
Amesbury Town Council	4,613.06
Ansty Parish Council	81.31
Ashton Keynes Parish Council	673.02
Atworth Parish Council	486.10
Avebury Parish Council	227.49
Barford St Martin Parish Council	214.03
Baydon Parish Council	308.25
Beechingstoke Parish Council	68.28
Berwick Bassett & W/Bourne Monkton Parish Council	110.17
Berwick St James Parish Council	83.32
Berwick St John Parish Council	137.42
Berwick St Leonard Parish Council	16.21
Biddestone Parish Council	258.00
Bishops Cannings Parish Council	1,325.87
Bishopstone Parish Council	278.47
Bishopstrow Parish Council	70.79
Bowerchalke Parish Council	187.30
Box Parish Council	1,774.40
Boyton Parish Council	83.61
Bradford On Avon Town Council	4,146.80
Bratton Parish Council	506.30
Braydon Parish Council	30.74
Bremhill Parish Council	482.85
Brinkworth Parish Council	642.74
Britford Parish Council	197.02
Broad Hinton & W/Bourne Bassett Parish Council	388.03
Broad Town Parish Council	275.21
Broadchalke Parish Council	321.62
Brokenborough Parish Council	103.70
Bromham Parish Council	768.68
Broughton Gifford Parish Council	371.17
Bulford Parish Council	1,432.42
Bulkington Parish Council	122.45
Burbage Parish Council	852.69
Burcombe Parish Council	63.40
Buttermere Parish Council	30.79

Appendix A – Council Tax Base 2024/25 (page 2 of 6)

Town or Parish	Tax Base 2024-25
Calne Town Council	6,355.29
Calne Without Parish Council	1,518.42
Castle Combe Parish Council	171.53
Chapmanslade Parish Council	350.58
Charlton Parish Council	246.36
Charlton St Peter & Wilsford Parish Council	87.78
Cherhill Parish Council	362.89
Cheverell Magna (Great Cheverell) Parish Council	245.35
Chicklade Parish Council	40.32
Chilmark Parish Council	245.71
Chilton Foliat Parish Council	209.37
Chippenham Town Council	13,404.17
Chippenham Without Parish Council	91.77
Chirton Parish Council	184.42
Chitterne Parish Council	137.76
Cholderton Parish Council	92.49
Christian Malford Parish Council	383.16
Chute Forest Parish Council	91.72
Chute Parish Council	173.51
Clarendon Park Parish Council	136.68
Clyffe Pypard Parish Council	157.67
Codford Parish Council	365.15
Colerne Parish Council	941.72
Collingbourne Ducis Parish Council	385.37
Collingbourne Kingston Parish Council	230.22
Compton Bassett Parish Council	114.63
Compton Chamberlayne Parish Council	61.89
Coombe Bissett Parish Council	367.32
Corsham Town Council	4,964.34
Corsley Parish Council	350.43
Coulston Parish Council	84.53
Cricklade Town Council	1,671.30
Crudwell Parish Council	529.16
Dauntsey Parish Council	264.27
Devizes Town Council	6,078.68
Dilton Marsh Parish Council	727.46
Dinton Parish Council	313.57
Donhead St Andrew Parish Council	251.33
Donhead St Mary Parish Council	481.87
Downton Parish Council	1,409.16
Durnford Parish Council	191.54
Durrington Town Council	2,647.11

Appendix A – Council Tax Base 2024/25 (page 3 of 6)

Town or Parish	Tax Base 2024-25
East Kennett Parish Council	57.54
East Knoyle Parish Council	348.28
Easterton Parish Council	289.73
Easton Grey Parish Council	44.11
Easton Royal Parish Council	140.42
Ebbesbourne Wake Parish Council	106.82
Edington Parish Council	338.38
Enford Parish Council	255.10
Erlestoke Parish Council	94.59
Etchilhampton Parish Council	71.96
Everleigh Parish Council	92.18
Figheldean Parish Council	231.61
Firsdawn Parish Council	277.66
Fittleton cum Haxton Parish Council	119.24
Fonthill Bishop Parish Council	43.87
Fonthill Gifford Parish Council	62.28
Fovant Parish Council	341.70
Froxfield Parish Council	145.90
Kennet Valley Parish Council	398.65
Grafton Parish Council	337.80
Great Bedwyn Parish Council	590.14
Great Hinton Parish Council	105.31
Great Somerford Parish Council	458.83
Great Wishford Parish Council	139.73
Grimstead Parish Council	292.99
Grittleton Parish Council	302.73
Ham Parish Council	117.94
Hankerton Parish Council	151.64
Heddington Parish Council	208.10
Heytesbury & Knook Parish Council	353.69
Heywood Parish Council	312.48
Hilmarton Parish Council	317.14
Hilperton Parish Council	1,671.06
Hindon Parish Council	245.04
Holt Parish Council	723.32
Horningsham Parish Council	162.37
Hullavington Parish Council	510.52
Idmiston Parish Council	956.11
Keevil Parish Council	227.43
Kilminster Parish Council	142.93
Kington Langley Parish Council	373.69
Kington St Michael Parish Council	320.68
Lacock Parish Council	502.57
Landford Parish Council	966.38
Langley Burrell Parish Council	181.26

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Town or Parish	Tax Base 2024-25
Latton Parish Council	256.45
Laverstock & Ford Parish Council	3,951.96
Lea & Cleverton Parish Council	427.16
Leigh Parish Council	153.49
Limpley Stoke Parish Council	313.02
Little Bedwyn Parish Council	134.97
Little Cheverell Parish Council	84.83
Little Somerford Parish Council	186.72
Longbridge Deverill Parish Council	418.64
Luckington Parish Council	302.44
Ludgershall Town Council	1,860.11
Lydiard Millicent Parish Council	785.40
Lydiard Tregoze Parish Council	227.00
Lyneham & Bradenstoke Parish Council	1,562.87
Maiden Bradley Parish Council	147.77
Malmesbury Town Council	2,269.16
Manningford Parish Council	191.58
Marden Parish Council	58.12
Market Lavington Parish Council	779.13
Marlborough Town Council	3,607.47
Marston Meysey Parish Council	106.22
Marston Parish Council	82.64
Melksham Town Council	5,960.79
Melksham Without Parish Council	2,908.62
Mere Parish Council	1,261.46
Mildenhall Parish Council	222.04
Milston Parish Council	57.19
Milton Lilbourne Parish Council	276.07
Minety Parish Council	700.62
Monkton Farleigh Parish Council	188.20
Netheravon Parish Council	378.20
Netherhampton Parish Council	69.62
Nettleton Parish Council	363.07
Newton Toney Parish Council	169.25
North Bradley Parish Council	673.89
North Newton Parish Council	208.32
North Wraxall Parish Council	217.94
Norton & Foxley Parish Meeting	68.66
Norton Bavant Parish Council	57.58
Oaksey Parish Council	271.21
Odstock Parish Council	253.73
Ogbourne St Andrew Parish Council	195.78
Ogbourne St George Parish Council	231.22
Orcheston Parish Council	110.89

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Town or Parish	Tax Base 2024-25
Patney Parish Council	68.68
Pewsey Parish Council	1,586.52
Pitton & Farley Parish Council	376.60
Potterne Parish Council	604.24
Poulshot Parish Council	159.55
Preshute Parish Council	86.12
Purton Parish Council	2,492.15
Quidhampton Parish Council	154.20
Ramsbury Parish Council	944.02
Redlynch Parish Council	1,214.01
Rowde Parish Council	496.92
Royal Wootton Bassett Town Council	4,751.37
Rushall Parish Council	75.79
Salisbury City Council	15,502.31
Savernake Parish Council	136.18
Seagry Parish Council	172.95
Sedgehill & Semley Parish Council	303.39
Seend Parish Council	530.31
Semington Parish Council	408.10
Shalbourne Parish Council	326.98
Sherrington Parish Council	35.83
Sherston Parish Council	730.65
Shrewton Parish Council	767.39
Sopworth Parish Council	70.98
South Newton Parish Council	236.16
South Wraxall Parish Council	229.13
Southwick Parish Council	771.58
St Paul Without	1,065.03
Stanton St Bernard Parish Council	84.26
Stanton St Quintin Parish Council	280.32
Stapleford Parish Council	142.80
Staverton Parish Council	686.07
Steeple Ashton Parish Council	446.73
Steeple Langford Parish Council	253.45
Stert Parish Council	91.69
Stockton Parish Council	90.78
Stourton Parish Council	98.85
Stratford Tony Parish Council	33.01
Sutton Benger Parish Council	578.12
Sutton Mandeville Parish Council	141.01
Sutton Veny Parish Council	331.60
Swallowcliffe Parish Council	111.67

Appendix A – Council Tax Base 2024/25 (page 6 of 6)

Town or Parish	Tax Base 2024-25
Teffont Parish Council	163.39
Tidcombe & Fosbury Parish Council	58.77
Tidworth Town Council	2,857.86
Tilshead Parish Council	133.83
Tisbury Parish Council	948.72
Tockenham Parish Council	121.48
Tollard Royal Parish Council	67.13
Trowbridge Town Council	11,930.54
Upavon Parish Council	514.52
Upper Deverills Parish Council	175.91
Upton Lovell Parish Council	88.66
Upton Scudamore Parish Council	143.37
Urchfont Parish Council	563.16
Warminster Town Council	6,387.19
West Ashton Parish Council	231.17
West Dean Parish Council	105.99
West Knoyle Parish Council	70.08
West Lavington Parish Council	525.93
West Tisbury Parish Council	281.93
Westbury Town Council	5,635.08
Westwood Parish Council	480.94
Whiteparish Parish Council	720.81
Wilcot & Huish Parish Council	273.81
Wilsford-cum-Lake Parish Council	64.00
Wilton Town Council	1,576.78
Wingfield Parish Council	165.96
Winsley Parish Council	932.78
Winterbourne Parish Council	577.26
Winterbourne Stoke Parish Council	82.88
Winterslow Parish Council	939.13
Woodborough Parish Council	150.65
Woodford Parish Council	237.02
Wootton Rivers Parish Council	128.94
Worton Parish Council	267.16
Wylde Parish Council	216.58
Yatton Keynell Parish Council	406.96
Zeals Parish Council	280.43
Totals	194,423.87