



DECISION TAKEN BY OFFICER UNDER PARAGRAPH 13(4) OF THE LOCAL AUTHORITIES (EXECUTIVE ARRANGEMENTS) (MEETINGS AND ACCESS TO INFORMATION) (ENGLAND) REGULATIONS 2012

Name of Officer	Sue Cuerden
Position of Officer	Executive Director of Corporate Services & Assets (Section 151 Officer)
Service Area	Financial Services

Title of Decision	Council Tax Base 2024/25
Date of Decision	5 January 2024

Appendix	Council Tax Base report - 2024/25 Appendix 1 – Tax Base 2024/25 Summary Appendix 2 – Council Tax Base 2024/25 - Borough including Parishes Appendix 3 – Council Tax Base 2024/25 - Flood Defence Areas
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Exempt or Confidential Information
It is considered that information contained within this report (and appendices) does not contain exempt information under the meaning of Schedule 12A of the Local Government Act 1972, as amended, and therefore can be made public.

Glossary of terms

Term	Definition
Council tax base	The number of properties in a local authority area, converted to the equivalent number of Band D properties using pre-set ratios.
Precept	This is the levy made by precepting authorities (Hampshire County Council, Hampshire Fire Authority and Hampshire Police & Crime Commissioner) on the billing authority (Basingstoke Council), requiring the latter to collect income from the Council Taxpayers on their behalf.
Billing authority	The tier of local authority that is responsible for the billing and collection of Council Tax. In two-tier areas this is the District Council (e.g. Basingstoke Council).
Band D equivalents	This term relates to one of the eight Council Tax valuation bands. The bands 'A' to 'C' and 'E' to 'H' are weighted (x/9ths) to the equivalent of Band 'D'. This derived Band 'D' equivalent is used as a basis for calculating the Council Tax in accordance with the relevant regulations.

Background to decision:

The Local Authorities (Calculation of Tax Base) Regulations (2012) require each billing authority (such as the Borough Council) to calculate and inform the major precepting bodies (i.e. Hampshire County Council, Police and Crime Commissioner (PCC) and Fire Authority), of the Council Tax Base by 31 January prior to the forthcoming financial year. The Council Tax Base is a key element of the statutory calculation of the council's budgets and council tax charges.

Authority to make the decision:

Council agreed at its meeting on 13 December 2012 to continue to delegate the calculation of the Council Tax Base to the Section 151 Officer under powers introduced by the Local Government Act 2003.

Reason for Decision:

As mentioned in Background the calculation of the Tax Base is a statutory requirement. The council is required, under regulations, to calculate the Council Tax Base as part of the budget setting process.

Report/Information considered:

Legal	The Council Tax Base is a key element of the statutory calculation of the council tax. The Local Authorities (Calculation Of Tax Base) Regulations (2012) apply. The council is required to calculate the Council Tax Base for 2024/25 by 31 January 2024.
Finance	The setting of the Council Tax Base and future years assumptions informs the overall level of Council Tax to be included in the MTFS Update and Budget Setting papers to be approved in February 2024 for 2024/25 and future years. This briefing does not give rise to specific financial implications.
Property and regeneration	N/A
Risk Management	The setting of the Council Tax Base is an integral part of the budget setting process. The decision must be made by 31 January and notified to the major preceptors and parish councils. There is a risk that the tax base is set at a level that could result in a shortfall of income and resultant deficit on the collection fund. However, prudent estimates for non collection and growth rates are expected to minimise this risk.
Equality, Diversity and Inclusion	N/A
Consultation and communication	N/A

Climate Change, ecological and biodiversity	N/A
HR	N/A

Alternative options considered and rejected:


None considered

Decision:

The amount calculated as the Borough Council's Tax Base for the whole Borough for the year 2024/25 has been set at 69,800.3

Record of any conflict of interest declared by any cabinet member who was consulted by the decision maker:

None

Signed:	
Name:	Sue Cuerden
Job title:	Executive Director of Corporate Services & Assets (Section 151 Officer)
Dated:	5/1/2024