



RECORD OF OFFICER DECISION

Date: Friday, 13 January 2023

Time: 10.00 am

1.	Calculation of Council Tax Base 2023/24	Pages 3 - 12
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This report presents Swale Borough Council's Council Tax Base, for 2023/24 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2023/24 in setting the Council Tax and determining the level of Council Tax income for 2023/24.

The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax.

The Council Tax Base for 2023/24 must be notified to major precepting authorities by 31 January 2023.

The Council Tax Base for 2023/24 is 49,673.46

Record of decision made by the Director of Resources.

Issued on Friday, 13 January 2023

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**Chief Executive, Swale Borough Council,
Swale House, East Street, Sittingbourne, Kent, ME10 3HT**

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Agenda Item 1

RECORD OF OFFICER DECISION

This form must be completed by or on behalf of the relevant Officer immediately after any decision has been made. Please send to the Proper Officer for publication in accordance with the Council's Constitution.	
NAME OF OFFICER MAKING DECISION	Lisa Fillery, Director of Resources
SUBJECT OF DECISION BEING MADE BY OFFICER	Calculation of Council Tax Base 2023/24
SUMMARY OF OFFICER DECISION AND REASON FOR THAT DECISION	<p>This report presents Swale Borough Council's Council Tax Base, for 2023/24 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2023/24 in setting the Council Tax and determining the level of Council Tax income for 2023/24.</p> <p>The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax.</p> <p>The Council Tax Base for 2023/24 must be notified to major precepting authorities by 31 January 2023.</p> <p>The Council Tax Base for 2023/24 is 49,673.46</p>
DATE OF OFFICER DECISION	13 January 2023
DETAILS OF ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	The alternative option would be to use an alternative collection rate to apply to the tax base.
DETAILS OF ANY CONSULTATION UNDERTAKEN	There has been no consultation undertaken.
DETAILS OF ANY CONFLICTS OF INTERESTS	There are no conflicts of interests
CONTACT FOR ENQUIRIES/FURTHER INFORMATION	Claire Stanbury Head of Finance & Procurement clairestanbury@swale.gov.uk
DELEGATED AUTHORITY UNDER WHICH OFFICER IS ACTING	
DELEGATING COMMITTEE OR INDIVIDUAL	Lisa Fillery, Director of Resources Regulations made under the Local Government Finance Act 1992 (The Local

	<p>Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of the council tax support scheme from 1 April 2013.</p> <p>Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes.</p> <p>Under paragraph 14 of the Swale Borough Council Constitution Delegations to the Chief Financial Officer, the Chief Financial Officer has the authority to "set the council tax and business rate base".</p>
<p>TITLE OF REPORT TO COMMITTEE</p>	<p>Not applicable</p>
<p>DECISION/RECOMMENDATION MADE BY COMMITTEE</p>	<p>Not applicable</p>
<p>DATE OF COMMITTEE DECISION</p>	<p>Not applicable</p>
<p>A copy of this Notice will be published on the Council's website</p>	

1. Purpose of Report and Executive Summary

- 1.1 This report sets out the Council Tax Base for 2023/24 which must be notified to major precepting authorities by 31 January 2023.

2. Background

- 2.1 Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of the council tax support scheme from 1 April 2013.
- 2.2 The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax.
- 2.3 This report presents Swale Borough Council's Council Tax Base, for 2023/24 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2023/24 in setting the Council Tax and determining the level of Council Tax income for 2023/24.

3. Proposal

- 3.1 The Council Tax Base has been arrived at by making a calculation of the relevant amount for each band i.e.
 - 3.1.1 the number of dwellings within the area of the Council as notified by the Valuation Officer;
 - 3.1.2 reductions anticipated during the year with due allowance for only part of the year;
 - 3.1.3 a prudent view on estimating the number of new properties that will be included on the Council Tax register;
 - 3.1.4 the estimated number of discounts;
 - 3.1.5 the assessment of these discounts at the appropriate percentage;
 - 3.1.6 the number of dwellings which will be exempt;
 - 3.1.7 an allowance where it is anticipated that, due to disability, the person liable to pay the Council Tax is to pay a sum relating to a band lower than that under which the property is listed;
 - 3.1.8 a premium charged on empty properties.
- 3.2 A further adjustment is required to the Tax Base due to the Council Tax Support Scheme (CTSS) that replaced Council Tax Benefit, and was introduced for the first time in 2013/14. The CTSS is treated as a discount rather than a benefit and therefore reduces the Tax Base.

- 3.3 In determining the Tax Base, I have also reviewed the allowance made for the total collection rate. For 2022/23 the Council had a collection rate of 98.99%, and it is my opinion that this should be remain at this level for 2023/24.
- 3.4 The result of these calculations is that the Council Tax Base for 2023/24 is 49,673.46 (48,939.46 for 2022/23).
- 3.5 The details of the calculations for the whole of the Swale Borough Council and for the Parish and Town Councils within the Borough are shown in Appendices I and II.
- 3.6 As a billing authority, Swale Borough Council must issue to precepting authorities by 31 December a schedule of proposed payments in respect of their precepts and its own. This schedule of proposed payments must be confirmed and notified to precepting authorities by 31 January.
- 3.7 The payment of Parish Precepts is to be the same as for the payment of Parish Precepts in 2022/23, i.e. 50% by end of April 2023 and 50% by end of September 2023.

4. Alternative Options

- 4.1 The alternative option would be to use an alternative collection rate to apply to the tax base.

5. Consultation Undertaken or Proposed

- 5.1 There has been no consultation undertaken.

6. Implications

Issue	Implications
Corporate Plan	None
Financial, Resource and Property	The Council Tax Base will be used to calculate the income from Council Tax for the Council following the setting of the Council Tax at the Council meeting on 22 February 2023.
Legal, Statutory and Procurement	The Council must calculate the tax base each year in accordance with the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)), the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914), and the Local Government Act 2003. Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes.
Crime and Disorder	None
Environment and Climate/Ecological Emergency	None

Issue	Implications
Health and Wellbeing	None
Safeguarding of Children, Young People and Vulnerable Adults	None
Risk Management and Health and Safety	Risk Implications – This Officer Decision means that the Council will meet its statutory duty to approve the Council Tax Base for 2023/24 and notify precepting authorities by 31 January 2023.
Equality and Diversity	None
Privacy and Data Protection	None

7. Appendices

7.1 The following documents are to be published with this report and form part of the report

- Appendix I: 2023/24 Tax Base Calculation for the Whole Council Area
- Appendix II: 2023/24 Tax Base for Parishes in the Swale Area

8. Background Papers

8.1 The Finance Department and the Revenues and Benefits Section hold detailed information on the makeup of the tax base for each Parish and every unparished area.

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SWALE BOROUGH COUNCIL**2023/24 TAX BASE CALCULATION FOR THE WHOLE AREA**

Description	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0.00	10,198.00	16,375.00	17,739.00	12,018.00	5,957.00	2,732.00	1,302.00	118.00	66,439.00
Exemptions	0.00	702.00	207.00	200.00	141.00	53.00	25.00	15.00	0.00	1,343.00
Deletions	0.00	5.00	0.00	0.00	0.00	0.00	1.00	2.00	0.00	8.00
Disabled Relief	5.00	31.00	27.00	(20.00)	(6.00)	(22.00)	(4.00)	(2.00)	(9.00)	0.00
CHARGEABLE DWELLINGS	5.00	9,522.00	16,195.00	17,519.00	11,871.00	5,882.00	2,702.00	1,283.00	109.00	65,088.00
Discounts										
Single Person Discount (25%)	(3.00)	(4,779.00)	(6,317.00)	(5,210.00)	(2,496.00)	(1,050.00)	(376.00)	(168.00)	(10.00)	(20,409.00)
Discount at 50%	0.00	(2.00)	(9.00)	(9.00)	(6.00)	(4.00)	(11.00)	(14.00)	(4.00)	(59.00)
Discount at 100%	0.00	(60.00)	(52.00)	(31.00)	(19.00)	(7.00)	(9.00)	(2.00)	0.00	(180.00)
Total Discounts	(3.00)	(4,841.00)	(6,378.00)	(5,250.00)	(2,521.00)	(1,061.00)	(396.00)	(184.00)	(14.00)	(20,648.00)
Discount Reduction	(0.75)	(1,255.75)	(1,635.75)	(1,338.00)	(646.00)	(271.50)	(108.50)	(51.00)	(4.50)	(5,311.75)
Long Term Empty Premium at 50%	0.00	43.00	15.00	17.00	6.00	2.00	2.00	2.00	2.00	89.00
NET DWELLINGS (1)	4.25	8,287.75	14,566.75	16,189.50	11,228.00	5,611.50	2,594.50	1,233.00	105.50	59,820.75
Number of Dwellings to be removed from Council Tax Base as a result of Council Tax Support scheme	1.44	1,996.25	2,266.50	1,623.47	468.66	88.90	29.18	6.42	0.00	6,480.82
NET DWELLINGS (2)	2.81	6,291.50	12,300.25	14,566.03	10,759.34	5,522.60	2,565.32	1,226.58	105.50	53,339.93
BAND D EQUIVALENT	1.56	4,194.33	9,566.86	12,947.59	10,759.34	6,749.84	3,705.46	2,044.30	211.00	50,180.28
Collection Rate										98.99%
TAX BASE										49,673.46

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2023/24 TAX BASE FOR PARISHES IN THE SWALE AREA

Parish/ Town Council	Tax Base	Tax Base
	2022/23	2023/24
Bapchild	467.78	492.42
Bobbing	985.82	985.80
Borden	1,104.39	1,101.54
Boughton	698.98	704.68
Bredgar	292.21	291.04
Doddington	228.21	230.76
Dunkirk	525.39	524.45
Eastchurch	848.91	854.12
Eastling	149.22	148.46
Faversham	6,880.49	7,189.88
Graveney & Goodnestone	185.21	186.07
Hartlip	364.85	368.77
Hernhill	299.08	319.34
Iwade	1,459.01	1,460.02
Leysdown	1,164.61	1,155.30
Lower Halstow	457.35	457.38
Luddenham	41.82	44.05
Lynsted	477.89	478.39
Milstead	90.36	93.26
Minster	5,643.03	5,677.01
Newington	1,055.46	1,061.11
Newnham	158.92	156.62
Norton & Buckland	189.97	190.94
Oare	173.90	174.57
Ospringe	285.14	287.48
Queenborough	900.32	911.35
Rodmersham	241.95	239.48
Selling	374.26	377.01
Sheerness	2,834.17	2,828.37
Sheldwich, Leaveland & Badlesmere	351.31	353.18
Stalisfield	98.94	100.38
Teynham	944.08	994.77
Throwley	146.19	146.45
Tonge	444.24	444.51
Tunstall	705.54	694.87
Upchurch	1,030.52	1,050.06
Warden	503.02	502.97
Total	32,802.54	33,276.86

