

## **CALDERDALE MBC**

**WARDS AFFECTED: ALL**

## **CABINET**

**16<sup>th</sup> January 2023**

## **CALCULATION OF THE COUNCIL TAX BASE 2023/24**

### **REPORT OF HEAD OF FINANCE**

#### **1. Purpose of Report**

- 1.1 To present the various Council Tax Bases which will apply to the Calderdale MBC area for the year 2023/24.

#### **2. Need for a decision**

- 2.1 In order to determine the amount of Council Tax to levy for the 2023/24 financial year each local authority is required to formally calculate its Tax Base (number of Band D equivalent properties in its area).

#### **3. Recommendations**

- 3.1 That Cabinet approves the calculation of the Council's Tax Base for the year 2023/24.
- 3.2 In accordance with the Local Authorities (calculation of Tax Base) Regulations 1992, as amended, the amount calculated by Calderdale MBC as its Council Tax Base for the year 2023/24 be:

That part of Calderdale for which there is no Parish Council	48,949.00
Blackshaw Parish Council	371.45
Erringden Parish Council	64.74
Hebden Royd Town Council	3,264.65
Heptonstall Parish Council	554.24
Ripponden Parish Council	2,959.80
Stainland & District Town Council	1,532.36
Todmorden Town Council	4,880.57
Wadsworth Parish Council	569.81
The whole of Calderdale	63,146.62

## **4. Background and/or details**

### **4.1 Background**

4.1.1 In order to determine the amount of Council Tax to levy for the 2023/24 financial year, it is necessary for each Local Authority to calculate its Tax Base so that when the Council's Budget is fixed at Budget Council (for Calderdale this is 27th February 2023) the amount to levy on each property band in each area is readily known.

4.1.2 The calculation of the Council Tax Base is expressed as a product of a £1 Council Tax on a Band D property.

### **4.2 Legal Position**

4.2.1 Section 67(2) of the Local Government Finance Act 1992, as amended, required that each year's tax base for Council Tax had to be formally approved by the authority (i.e. the Council) and the appropriate resolutions passed.

4.2.2 These provisions were amended by Section 84 of the Local Government Act 2003 (which came into effect in November 2003) in so far as approval of the Council Tax Base calculations only by full Council is no longer a requirement. The Council at its meeting on 17 December 2003 delegated authority to Cabinet in respect of the approval of future years Council Tax Base calculations.

4.2.3 The resolutions are required in order that the Tax Base may also be notified to the major precepting Authorities (i.e. Police and Fire Authorities) by 31 January in the financial year preceding that to which the tax base applies.

4.2.4 In view of the fact that there will be Parish precepts, it will be necessary to calculate the Tax Base for:-

- Each Parish/Town Council Area.
- The Calderdale Area for which there is not a Parish/Town Council.
- The whole of the Calderdale area.

### **4.3 Calculation of Council Tax Base**

4.3.1 Each domestic property in Calderdale has been placed into one of eight valuation bands by the Listing Officer working for the Valuation Office which is part of HM Revenue & Customs. Details of the property bandings are contained in the Council Tax Valuation List supplied to the Authority and updated at regular intervals. A further informal valuation band (A minus) has also been created to accommodate the granting of disablement relief to residents of Band A properties.

4.3.2 The calculation of the tax base involves the summarising of the total number of dwellings in each area (parish) per band, taking into account future anticipated and known changes to the valuation list, recognition of the numbers of liable persons who will qualify for either a "personal" or "status"

discount during the coming financial year and an estimation for the number of taxpayers who will require assistance under the Council Tax Reduction (CTR) Scheme.

#### 4.3.3 Estimates need to be made of the following:-

- Dwellings, added to or removed from the valuation list, e.g. new properties, demolitions.
- Exempt dwellings, e.g. dwellings left unoccupied by people in hospital.
- Reduced/increased bandings due to appeal.
- The number of properties moved to a lower band, e.g. property adapted for a disabled person's use.
- The number of single occupancy properties - 25% discount.
- The number of properties in receipt of Council Tax Reduction.

#### 4.3.4 The losses on collection for 2023/24 taking into account the CTR scheme have been estimated at 2%. Members should note that the Council will still be trying to collect as much Council Tax as possible and any improvement in the collection rate assumed above will naturally still benefit the Council in the form of higher surpluses on the Collection Fund in future.

#### 4.3.5 The calculation of the various tax bases for Calderdale areas is set out in the attached Appendices.

- Appendix A - The whole of Calderdale
- B - That part of Calderdale for which there is no Parish Council
- C - Blackshaw Parish Council
- D - Erringden Parish Council
- E - Hebden Royd Town Council
- F - Heptonstall Parish Council
- G - Ripponden Parish Council
- H - Stainland & District Parish Council
- I - Todmorden Town Council
- J - Wadsworth Parish Council

#### 4.3.6 In order to demonstrate the methodology used, the appendices show the number of properties in each band, and the changes to the property base for the reasons set out in 4.3.3 above. Each appendix also shows an allowance for estimated losses on collection.

## 5. Options Considered

### 5.1 Calculation of the annual Council Tax Base is a statutory requirement and the calculation methodology is, in the main, statutorily prescribed.

## 6. Financial Implications

### 6.1 The Council's Tax Base will inform the setting of the budget for 2023/24 as well as the level of Council Tax for each domestic property in the district.

- 6.2 The Council Tax base for 2022/23 was set at 62,507.11. This report recommends a Council Tax Base of 63,146.62 for 2023/24, an increase of 639.51 Band D equivalents.

## **7. Legal Implications**

- 7.1 These have been dealt with in paragraph 4.2.

## **8. Human Resources and Organisation Development Implications**

- 8.1 There are no HR & OD implications arising directly from this report.

## **9. Consultation**

- 9.1 None specifically required because of the earlier mentioned statutory requirement.

## **10. Environmental, Health and Economic Implications**

- 10.1 Due to the nature of the report there are no specific environmental or health implications. The economic benefits of the revised Council Tax Base are reflected in Cabinet's Consultation Budget elsewhere on the agenda.

## **11. Equality and Diversity**

- 11.1 Due to the nature of the report there are no specific equality and diversity implications.

## **12. Summary and Recommendations**

- 12.1 In accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, as amended, Members are asked to approve the various Tax Bases which will apply to the Calderdale MBC area for 2023/24 in connection with Council Tax.

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**FOR FURTHER INFORMATION ON THIS REPORT CONTACT:**  
**Lee Holden – Lead for Accountancy and Financial Management**  
e-mail address: [lee.holden@calderdale.gov.uk](mailto:lee.holden@calderdale.gov.uk)

**DOCUMENTS USED IN THE PREPARATION OF THE REPORT:**  
Council Tax Valuation List  
Other Council Tax Records

**DOCUMENTS ARE AVAILABLE FOR INSPECTION AT:**  
Online/Finance Services, Princess Buildings, Halifax

## APPENDIX A

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	44,750.00	18,368.00	15,809.00	7,616.00	5,576.00	3,080.00	1,349.00	60.00	96,608.00
Estimated Change to Number	85.00	1,003.00	253.00	0.00	34.00	-2.00	-14.00	-17.00	-7.00	1,335.00
Less Exempt Properties	0.00	-752.00	-249.00	-193.00	-85.00	-50.00	-32.00	-10.00	-1.00	-1,372.00
Chargeable Dwellings	85.00	45,001.00	18,372.00	15,616.00	7,565.00	5,524.00	3,034.00	1,322.00	52.00	96,571.00
Less Discounted Property	-6.50	-5,836.50	-1,743.25	-1,179.50	-433.50	-255.25	-126.50	-52.75	-6.50	-9,640.25
Less Council Tax Support	0.00	-8,127.00	-1,378.00	-700.25	-186.25	-79.00	-33.50	-10.00	-0.50	-10,514.50
TOTAL	78.50	31,037.50	15,250.75	13,736.25	6,945.25	5,189.75	2,874.00	1,259.25	45.00	76,416.25
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	43.61	20,691.67	11,861.69	12,210.00	6,945.25	6,343.03	4,151.33	2,098.75	90.00	64,435.33
						Multiplied by Collection Rate				63,146.62
						COUNCIL TAX BASE-INCOME FROM £1 COUNCIL TAX ON BAND 'D' PROPERTY				63,146.62

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF CALDERDALE WITH NO PARISH COUNCIL**

**APPENDIX B**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	36,677.00	14,558.00	13,265.00	5,574.00	3,838.00	1,990.00	878.00	45.00	76,825.00
<b>Estimated Change to Number</b>	68.00	766.00	220.00	-25.00	19.00	-9.00	-5.00	-13.00	-6.00	1,015.00
<b>Less Exempt Properties</b>	0.00	-595.00	-206.00	-161.00	-64.00	-37.00	-19.00	-7.00	0.00	-1,089.00
<b>Chargeable Dwellings</b>	68.00	36,848.00	14,572.00	13,079.00	5,529.00	3,792.00	1,966.00	858.00	39.00	76,751.00
<b>Less Discounted Property</b>	-5.00	-4,782.50	-1,359.75	-970.00	-307.50	-180.00	-86.00	-41.50	-5.00	-7,737.25
<b>Less Council Tax Support</b>	0.00	-6,952.00	-1,099.50	-599.50	-139.00	-59.75	-25.00	-7.50	-0.50	-8,882.75
<b>TOTAL</b>	63.00	25,113.50	12,112.75	11,509.50	5,082.50	3,552.25	1,855.00	809.00	33.50	60,131.00
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	35.00	16,742.34	9,421.03	10,230.67	5,082.50	4,341.64	2,679.45	1,348.33	67.00	49,947.96
						Multiplied by Collection Rate				48,949.00
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				48,949.00

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF BLACKSHAW PARISH COUNCIL**

**APPENDIX C**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	59.00	73.00	68.00	64.00	94.00	40.00	11.00	0.00	409.00
<b>Estimated Change to Number</b>	0.00	1.00	2.00	1.00	3.00	0.00	0.00	-1.00	0.00	6.00
<b>Less Exempt Properties</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Chargeable Dwellings</b>	0.00	60.00	75.00	69.00	67.00	94.00	40.00	10.00	0.00	415.00
<b>Less Discounted Property</b>	0.00	-8.25	-7.00	-4.75	-1.75	-4.00	-2.50	-0.25	0.00	-28.50
<b>Less Council Tax Support</b>	0.00	-4.50	-3.50	-1.75	-1.25	-1.25	-0.75	0.00	0.00	-13.00
<b>TOTAL</b>	0.00	47.25	64.50	62.50	64.00	88.75	36.75	9.75	0.00	373.50
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	0.00	31.50	50.17	55.56	64.00	108.47	53.08	16.25	0.00	379.03
						Multiplied by Collection Rate				371.45
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				371.45

## APPENDIX D

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	39.00	5.00	14.00	10.00	12.00	4.00	1.00	0.00	85.00
Estimated Change to Number	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Less Exempt Properties	0.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	-1.00
Chargeable Dwellings	0.00	40.00	5.00	13.00	10.00	12.00	4.00	1.00	0.00	85.00
Less Discounted Property	0.00	-4.50	-0.75	-1.00	-0.50	-0.50	0.00	0.00	0.00	-7.25
Less Council Tax Support	0.00	-2.75	0.00	0.00	-0.75	0.00	0.00	0.00	0.00	-3.50
TOTAL	0.00	32.75	4.25	12.00	8.75	11.50	4.00	1.00	0.00	74.25
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	0.00	21.83	3.30	10.67	8.75	14.06	5.78	1.67	0.00	66.06
						Multiplied by Collection Rate				64.74
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				64.74



## APPENDIX E

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	2,212.00	1,003.00	575.00	491.00	317.00	187.00	87.00	2.00	4,874.00
Estimated Change to Number	5.00	40.00	2.00	-1.00	5.00	0.00	-1.00	0.00	0.00	50.00
Less Exempt Properties	0.00	-44.00	-11.00	-7.00	-8.00	-2.00	-4.00	0.00	0.00	-76.00
Chargeable Dwellings	5.00	2,208.00	994.00	567.00	488.00	315.00	182.00	87.00	2.00	4,848.00
Less Discounted Property	-0.75	-309.00	-110.75	-50.50	-33.50	-15.50	-7.25	-2.00	0.00	-529.25
Less Council Tax Support	0.00	-300.25	-74.25	-27.75	-11.25	-5.50	0.00	-0.75	0.00	-419.75
TOTAL	4.25	1,598.75	809.00	488.75	443.25	294.00	174.75	84.25	2.00	3,899.00
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	2.36	1,065.84	629.22	434.44	443.25	359.33	252.42	140.42	4.00	3,331.28
						Multiplied by Collection Rate				3,264.65
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				3,264.65

## APPENDIX F

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	123.00	163.00	155.00	91.00	57.00	72.00	23.00	1.00	685.00
Estimated Change to Number	1.00	0.00	1.00	5.00	0.00	2.00	-2.00	0.00	0.00	7.00
Less Exempt Properties	0.00	-2.00	0.00	-2.00	0.00	-1.00	0.00	0.00	0.00	-5.00
Chargeable Dwellings	1.00	121.00	164.00	158.00	91.00	58.00	70.00	23.00	1.00	687.00
Less Discounted Property	-0.25	-19.50	-19.25	-14.50	-6.50	-1.50	-1.75	-0.25	0.00	-63.50
Less Council Tax Support	0.00	-19.00	-18.00	-4.00	-4.50	0.00	0.00	0.00	0.00	-45.50
TOTAL	0.75	82.50	126.75	139.50	80.00	56.50	68.25	22.75	1.00	578.00
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	0.41	55.00	98.58	124.00	80.00	69.06	98.58	37.92	2.00	565.55
						Multiplied by Collection Rate				554.24
						COUNCIL TAX BASE-INCOME FROM £1				554.24
						COUNCIL TAX ON BAND 'D' PROPERTY				

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF RIPPONDEN PARISH COUNCIL**

**APPENDIX G**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	543.00	830.00	509.00	446.00	490.00	340.00	186.00	7.00	3,351.00
<b>Estimated Change to Number</b>	1.00	80.00	0.00	9.00	6.00	1.00	-4.00	-1.00	0.00	92.00
<b>Less Exempt Properties</b>	0.00	-9.00	-14.00	-6.00	-2.00	-5.00	-4.00	-1.00	-1.00	-42.00
<b>Chargeable Dwellings</b>	1.00	614.00	816.00	512.00	450.00	486.00	332.00	184.00	6.00	3,401.00
<b>Less Discounted Property</b>	0.00	-62.25	-78.75	-44.75	-28.25	-20.50	-10.50	-3.50	-0.25	-248.75
<b>Less Council Tax Support</b>	0.00	-62.25	-44.00	-12.50	-5.25	-6.00	-2.25	-1.00	0.00	-133.25
<b>TOTAL</b>	1.00	489.50	693.25	454.75	416.50	459.50	319.25	179.50	5.75	3,019.00
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	0.56	326.33	539.19	404.22	416.50	561.61	461.14	299.16	11.50	3,020.21
						Multiplied by Collection Rate				2,959.80
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				2,959.80

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF STAINLAND & DISTRICT PARISH COUNCIL**

**APPENDIX H**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	588.00	501.00	287.00	289.00	206.00	127.00	32.00	0.00	2,030.00
<b>Estimated Change to Number</b>	1.00	18.00	3.00	3.00	-4.00	3.00	-1.00	0.00	0.00	23.00
<b>Less Exempt Properties</b>	0.00	-4.00	-5.00	-5.00	-4.00	-1.00	-1.00	0.00	0.00	-20.00
<b>Chargeable Dwellings</b>	1.00	602.00	499.00	285.00	281.00	208.00	125.00	32.00	0.00	2,033.00
<b>Less Discounted Property</b>	0.00	-75.75	-50.25	-21.25	-18.00	-6.50	-3.00	-1.00	0.00	-175.75
<b>Less Council Tax Support</b>	0.00	-81.00	-44.50	-14.50	-5.75	-0.25	0.00	-0.50	0.00	-146.50
<b>TOTAL</b>	1.00	445.25	404.25	249.25	257.25	201.25	122.00	30.50	0.00	1,710.75
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	0.56	296.83	314.42	221.55	257.25	245.97	176.22	50.83	0.00	1,563.63
						Multiplied by Collection Rate				1,532.36
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				1,532.36

## APPENDIX I

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	4,284.00	1,086.00	807.00	547.00	492.00	277.00	115.00	4.00	7,612.00
Estimated Change to Number	9.00	84.00	22.00	3.00	4.00	0.00	0.00	-2.00	-1.00	119.00
Less Exempt Properties	0.00	-91.00	-13.00	-9.00	-7.00	-4.00	-4.00	-2.00	0.00	-130.00
Chargeable Dwellings	9.00	4,277.00	1,095.00	801.00	544.00	488.00	273.00	111.00	3.00	7,601.00
Less Discounted Property	-0.50	-547.75	-102.75	-62.25	-30.25	-22.50	-13.75	-3.50	-1.00	-784.25
Less Council Tax Support	0.00	-670.50	-88.25	-38.25	-16.00	-6.25	-4.00	-0.25	0.00	-823.50
TOTAL	8.50	3,058.75	904.00	700.50	497.75	459.25	255.25	107.25	2.00	5,993.25
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	4.72	2,039.17	703.11	622.67	497.75	561.31	368.69	178.75	4.00	4,980.17
						Multiplied by Collection Rate				4,880.57
						COUNCIL TAX BASE-INCOME FROM £1 COUNCIL TAX ON BAND 'D' PROPERTY				
										4,880.57

## APPENDIX J

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	225.00	149.00	129.00	104.00	70.00	43.00	16.00	1.00	737.00
Estimated Change to Number	0.00	13.00	3.00	5.00	1.00	1.00	-1.00	0.00	0.00	22.00
Less Exempt Properties	0.00	-7.00	0.00	-2.00	0.00	0.00	0.00	0.00	0.00	-9.00
Chargeable Dwellings	0.00	231.00	152.00	132.00	105.00	71.00	42.00	16.00	1.00	750.00
Less Discounted Property	0.00	-27.00	-14.00	-10.50	-7.25	-4.25	-1.75	-0.75	-0.25	-65.75
Less Council Tax Support	0.00	-34.75	-6.00	-2.00	-2.50	0.00	-1.50	0.00	0.00	-46.75
TOTAL	0.00	169.25	132.00	119.50	95.25	66.75	38.75	15.25	0.75	637.50
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	0.00	112.83	102.67	106.22	95.25	81.58	55.97	25.42	1.50	581.44
						Multiplied by Collection Rate				569.81
						COUNCIL TAX BASE-INCOME FROM £1 COUNCIL TAX ON BAND 'D' PROPERTY				
										569.81