

Cabinet Report



Report of Head of Finance

Author: Trevor Gaffney

Telephone: 07821 637920

Textphone:

E-mail: trevor.gaffney@southandvale.gov.uk

Wards affected: All

Cabinet member responsible: Andrew Crawford

Tel: 01235 772134

E-mail: andy.crawford@whitehorsedc.gov.uk

To: CABINET on 29 November 2024

To: COUNCIL on 18 December 2024

Council tax base 2025/26

That Cabinet recommends Council to:

- (a) Approve the report of the head of finance for the calculation of the council's tax base and the calculation of the tax base for each parish area for 2025/26.
- (b) Agree that, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Vale of White Horse District Council as its council tax base for the year 2025/26 be 59,151.5.
- (c) Agree that, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Vale of White Horse District Council as the council tax base for the year 2025/26 for each parish be the amount shown against the name of that parish in **Appendix A** of the report of the head of finance to Cabinet on 29 November 2024.

| Implications (further detail within the report) | Financial | Legal | Climate and Ecological | Equality and diversity |
|---|---------------|--------------|------------------------|------------------------|
| | Yes | Yes | No | No |
| Signing off officer | Simon Hewings | Nick Bennett | | |

Purpose of report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2025/26 to Council for approval.

Corporate objectives

2. The calculation of the tax base is a legal requirement and an essential part of the tax setting process which helps to achieve the council's corporate objectives.

Background

3. Before the council tax can be set by the council, a calculation has to be made of the council tax base, which is an estimate of the taxable resources for the district as a whole and for each parish area.
4. The council tax base for the district has to be notified to Oxfordshire County Council and the Police and Crime Commissioner for Thames Valley by 31 January 2025. Each parish and town council is also notified of the figure for its area.
5. The legislation requires that the council tax base is approved by full council or a non-executive body with delegated powers. No such delegation exists, so cabinet is therefore asked to recommend to council the schedule set out in **Appendix A** as the council tax base for the district as a whole and for each parish area.

Options - Calculation of the tax base

6. The starting point for the calculation is the total number of dwellings and their council tax band.
7. The council then allows for the following information, for each band:
 - (a) dwellings which will be entirely exempt, so no tax is payable (e.g., those occupied entirely by students)
 - (b) dwellings which will attract a 25 per cent reduction (e.g., those with a single adult occupier)
 - (c) dwellings which will attract a 50 per cent reduction (e.g., those where all the adult residents qualify for a reduction)
 - (d) dwellings which will be treated as being in a lower band because they have been adapted for a severely disabled person. The regulations provide methodology to take account of the reduction available to those in band A dwellings
 - (e) dwellings which attract a reduction through the council's Council tax Support (CTS) scheme
 - (f) dwellings which will be on the valuation list, but which attract discounts or disablement relief or are exempt, for only part of the year

8. Each band is then converted into "band D equivalents" by applying the factor laid down by legislation. For example, a band A dwelling is equal to 2/3 of a band D dwelling and is therefore multiplied by 2/3 to arrive at the band D equivalent figure, whilst a band H dwelling is equal to twice a Band D dwelling and is therefore multiplied by two to arrive at the Band D equivalent figure. All these are then added together to give a total of band D equivalents.
9. A final adjustment is required to allow for non-collection. The council is required to decide what its collection rate is likely to be and apply this to its council tax base. For the 2024/25 tax the council assumed a 98.5 per cent collection rate and it would be appropriate to continue to use 98.5 per cent for 2025/26. A bad debt provision of 1.5 per cent is therefore proposed for 2025/26.

Taxbase for 2025/26

10. Based on the assumptions detailed above, the council tax base for 2025/26 is 59,151.5
11. Similar calculations are required for each parish in order to calculate the proportion of the district's tax base which relates to its area. A schedule of the tax base for each parish is set out in **Appendix A**.
12. To calculate the council tax amounts payable per property band for the council, its council tax requirement (i.e., the amount of council tax to be raised) is divided by the Band D equivalent (tax base). This will be finalised during January and February, culminating in the council tax being set by council on 12 February 2025 (this date is subject to the council being notified of the major precepting authorities' council tax requirements).

Financial Implications

13. The calculation of the tax base is a legal requirement and, as set out above, will be used to calculate the council tax charge set by the council during February 2025.

Legal Implications

14. These are set out in the body of the report.

Climate and ecological impact implications

15. There are no direct climate and ecological implications arising from this report

Equalities implications

16. There are no equalities implications arising from this report.
17. In making decisions the council has given regard to its equalities duties and in particular to those set out in section 149 of the Equality Act 2010 to eliminate discrimination, harassment, victimisation and eliminate any other conduct that is prohibited by or under the Act, to advance equality of opportunity between persons who share a protected characteristic namely age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation, and

persons who do not share it and to foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

Risks

18. The council's methodology for calculating the tax base involves basing the calculation on actual dwellings at a certain point in time, rather than forecasting on potential new dwellings that may be built in the future. Because of this the risk exposure is considered to be low.

Other Implications

19. N/A

Conclusion

20. As covered above, the calculation of the tax base is a legal requirement, and it is asked that Cabinet recommends the council tax base for 2025/26 to Council for approval in accordance with Appendix A.

Background Papers

21. None

PARISH COUNCIL TAX BASES - 2025-26

| PARISH/TOWN COUNCIL | NUMBER OF DWELLINGS 2025-26 | NUMBER OF DWELLINGS 2024-25 | PARISH TAX BASE 2025-26 | PARISH TAX BASE 2024-25 | % CHANGE ON YEAR |
|----------------------------------|--------------------------------------|--------------------------------------|----------------------------------|----------------------------------|------------------------|
| ABINGDON | 15,400 | 15214 | 12,842.3 | 12,646.3 | 1.55% |
| APPLEFORD | 147 | 147 | 165.5 | 168.1 | -1.55% |
| APPLETON WITH EATON | 406 | 405 | 460.8 | 458.2 | 0.57% |
| ARDINGTON AND LOCKINGE | 232 | 232 | 235.7 | 235.3 | 0.17% |
| ASHBURY | 270 | 267 | 283.6 | 283.4 | 0.07% |
| BAULKING | 44 | 44 | 51.8 | 51.8 | 0.00% |
| BESSELSLEIGH | 72 | 69 | 84.1 | 82.1 | 2.44% |
| BLEWBURY | 826 | 821 | 760.4 | 748.0 | 1.66% |
| BOURTON | 136 | 136 | 151.3 | 151.7 | -0.26% |
| BUCKLAND | 266 | 265 | 334.8 | 337.8 | -0.89% |
| BUSCOT | 87 | 87 | 87.2 | 86.9 | 0.35% |
| CHARNEY BASSETT | 129 | 128 | 154.5 | 153.5 | 0.65% |
| CHILDREY | 228 | 228 | 244.9 | 244.5 | 0.16% |
| CHILTON | 676 | 674 | 703.0 | 701.5 | 0.21% |
| COLESHILL | 75 | 74 | 69.2 | 69.1 | 0.14% |
| COMPTON BEAUCHAMP | 31 | 31 | 39.2 | 38.2 | 2.62% |
| CUMNOR | 2,870 | 2856 | 3,064.3 | 3,039.2 | 0.83% |
| DENCHWORTH | 86 | 84 | 91.5 | 88.6 | 3.27% |
| DRAYTON | 1,280 | 1279 | 1,217.7 | 1,215.0 | 0.22% |
| EAST CHALLOW | 553 | 541 | 499.9 | 479.0 | 4.36% |
| EAST HANNEY | 595 | 574 | 639.2 | 619.8 | 3.13% |
| EAST HENDRED | 615 | 610 | 643.7 | 636.2 | 1.18% |
| EATON HASTINGS | 35 | 35 | 34.1 | 35.0 | -2.57% |
| FARINGDON | 4,216 | 4083 | 3,484.7 | 3,357.4 | 3.79% |
| FERNHAM | 103 | 103 | 123.8 | 124.6 | -0.64% |
| FRILFORD | 107 | 105 | 152.2 | 149.5 | 1.81% |
| FYFIELD AND TUBNEY | 202 | 200 | 249.8 | 244.9 | 2.00% |
| GARFORD | 70 | 70 | 87.4 | 84.5 | 3.43% |
| GOOSEY | 61 | 60 | 70.0 | 68.9 | 1.60% |
| GREAT COXWELL | 165 | 164 | 191.9 | 191.7 | 0.10% |
| GROVE | 4,108 | 3994 | 3,494.6 | 3,380.5 | 3.38% |
| HARWELL (*) | 1,402 | 1399 | 1,378.0 | 1,358.0 | 1.47% |
| WESTERN VALLEY | 1,015 | 958 | 824.3 | 792.5 | N/A |
| HATFORD | 39 | 39 | 50.4 | 48.9 | 3.07% |
| HINTON WALDRIST | 154 | 154 | 157.4 | 156.5 | 0.58% |
| KENNINGTON | 1,793 | 1788 | 1,740.3 | 1,736.7 | 0.21% |
| KINGSTON BAGPUIZE AND SOUTHM | 1,783 | 1778 | 1,815.9 | 1,810.0 | 0.33% |
| KINGSTON LISLE | 114 | 113 | 124.4 | 120.4 | 3.32% |
| LETCOMBE BASSETT | 78 | 78 | 91.6 | 90.6 | 1.10% |
| LETCOMBE REGIS | 387 | 387 | 366.2 | 364.7 | 0.41% |
| LITTLE COXWELL | 68 | 68 | 81.1 | 81.4 | -0.37% |
| LITTLEWORTH | 100 | 98 | 127.4 | 125.8 | 1.27% |
| LONGCOT | 242 | 241 | 246.2 | 247.2 | -0.40% |
| LONGWORTH | 254 | 252 | 293.0 | 291.1 | 0.65% |
| LYFORD | 23 | 23 | 28.5 | 24.9 | 14.46% |
| MARCHAM | 994 | 966 | 987.6 | 955.6 | 3.35% |
| MILTON | 825 | 777 | 817.3 | 759.0 | 7.68% |
| NORTH HINKSEY | 2,677 | 2659 | 2,145.0 | 2,203.5 | -2.65% |
| PUSEY | 30 | 30 | 41.8 | 40.8 | 2.45% |
| RADLEY | 1,365 | 1241 | 1,242.2 | 1,131.7 | 9.76% |
| ST HELEN WITHOUT | 858 | 855 | 860.8 | 841.1 | 2.34% |
| SHELLINGFORD | 87 | 87 | 89.1 | 87.4 | 1.95% |
| SHRIVENHAM | 1,614 | 1554 | 1,560.2 | 1,520.9 | 2.58% |
| SOUTH HINKSEY | 176 | 174 | 209.6 | 201.6 | 3.97% |
| SPARSHOLT | 140 | 140 | 153.6 | 154.2 | -0.39% |
| STANFORD IN THE VALE | 1,219 | 1153 | 1,110.0 | 1,066.9 | 4.04% |
| STEVENTON | 936 | 937 | 886.9 | 894.5 | -0.85% |
| SUNNINGWELL | 386 | 384 | 451.2 | 449.1 | 0.47% |
| SUTTON COURTENAY | 1,377 | 1341 | 1,340.6 | 1,289.3 | 3.98% |
| UFFINGTON | 370 | 369 | 375.4 | 377.0 | -0.42% |
| UPTON | 185 | 185 | 229.9 | 225.4 | 2.00% |
| WANTAGE | 6,623 | 6474 | 5,619.4 | 5,487.7 | 2.40% |
| WATCHFIELD | 1,144 | 1139 | 1,032.2 | 1,039.0 | -0.65% |
| WEST CHALLOW | 99 | 99 | 112.3 | 112.3 | 0.00% |
| WEST HANNEY | 284 | 274 | 327.1 | 321.0 | 1.90% |
| WEST HENDRED | 151 | 151 | 168.6 | 171.8 | -1.86% |
| WOOLSTONE | 62 | 62 | 78.9 | 80.0 | -1.37% |
| WOOTTON | 1,200 | 1198 | 1,191.8 | 1,188.3 | 0.29% |
| WYTHAM | 71 | 73 | 82.2 | 85.8 | -4.20% |
| TOTAL | 64,416 | 63,278 | 59,151.5 | 58,103.8 | |
| % increase compared to last year | 1.8% | | 1.8% | | |