



# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 9 NOVEMBER 2021  
title: COUNCIL TAX BASE 2022/23  
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## 1 PURPOSE

1.1 To inform members of the council tax base for 2022/23.

## 2 BACKGROUND

2.1 The council tax base is set each year between 1 December and 31 January and is an important calculation which sets out the number of dwellings to which council tax is chargeable in an area or part of an area.

2.2 To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums or exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 18/9 for Band H) and the total across all eight bands is calculated. These are then multiplied by the authority's estimated collection rate for the year.

2.3 The tax base is used for the purposes of calculating the band d council tax for the billing authority and also major precepting authorities and parish councils.

## 3 LOCAL GOVERNMENT FINANCE ACT 2012

3.1 The *Local Government Finance Act 2012* allowed changes to the discounts on council tax for second homes and empty properties. From 1 April 2013, second homes may be charged 100% of their normal rate of council tax, instead of the previous maximum of 90%. "Unoccupied and substantially unfurnished" properties are subject to a discount of anything between 0% and 100% of their council tax, at the discretion of the billing authority. Properties undergoing "major repair work" or "structural alteration", which are vacant, can be subject to a discount of any amount between 0% and 100%, for a maximum of 12 months.

3.2 The full 50% discount must be retained on a second home where the liable person is required as part of his/her employment to live in job-related accommodation.

3.3 From 1 April 2013, local authorities can also set an 'empty homes premium' for long-term empty properties. Properties which have been unoccupied and substantially unfurnished for over two years may be charged up to 150% of the normal liability.

3.4 In 2013/14, i.e. the first year of the new changes, the Council agreed to leave the rates of our current discounts/exemptions unchanged.

3.5 From 2014/15 however the Council, after detailed consideration, implemented the following change:

- For long term empty properties (empty from 6 months upto 2 years) remove the current 50% discount i.e. owners are liable for the full 100% council tax due.

#### 4 THE RATING (PROPERTY IN COMMON OCCUPATION) AND COUNCIL TAX (EMPTY DWELLINGS) ACT 2018

4.1 Legislation was passed on 1st November 2018 that gave Billing Authorities greater freedoms in the charges that are levied on long term empty homes. The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 increased the premium that Billing Authorities can impose on properties that have been vacant i.e. unoccupied and unfurnished for more than two years from 50% to 100%.

4.2 Furthermore from 1st April 2020 for properties that have been vacant for more than 5 years the premium can be increased to 200% and from 1 April 2021 the premium can be increased to 300% for properties that have been unoccupied for more than 10 years.

4.3 It is important to note that this legislation does not apply to second homes or properties that are exempt from Council Tax e.g. where a property may be unoccupied because the owner has passed away or gone into a nursing home etc.

4.4 As last year it is not proposed that we introduce any changes for the forthcoming year.

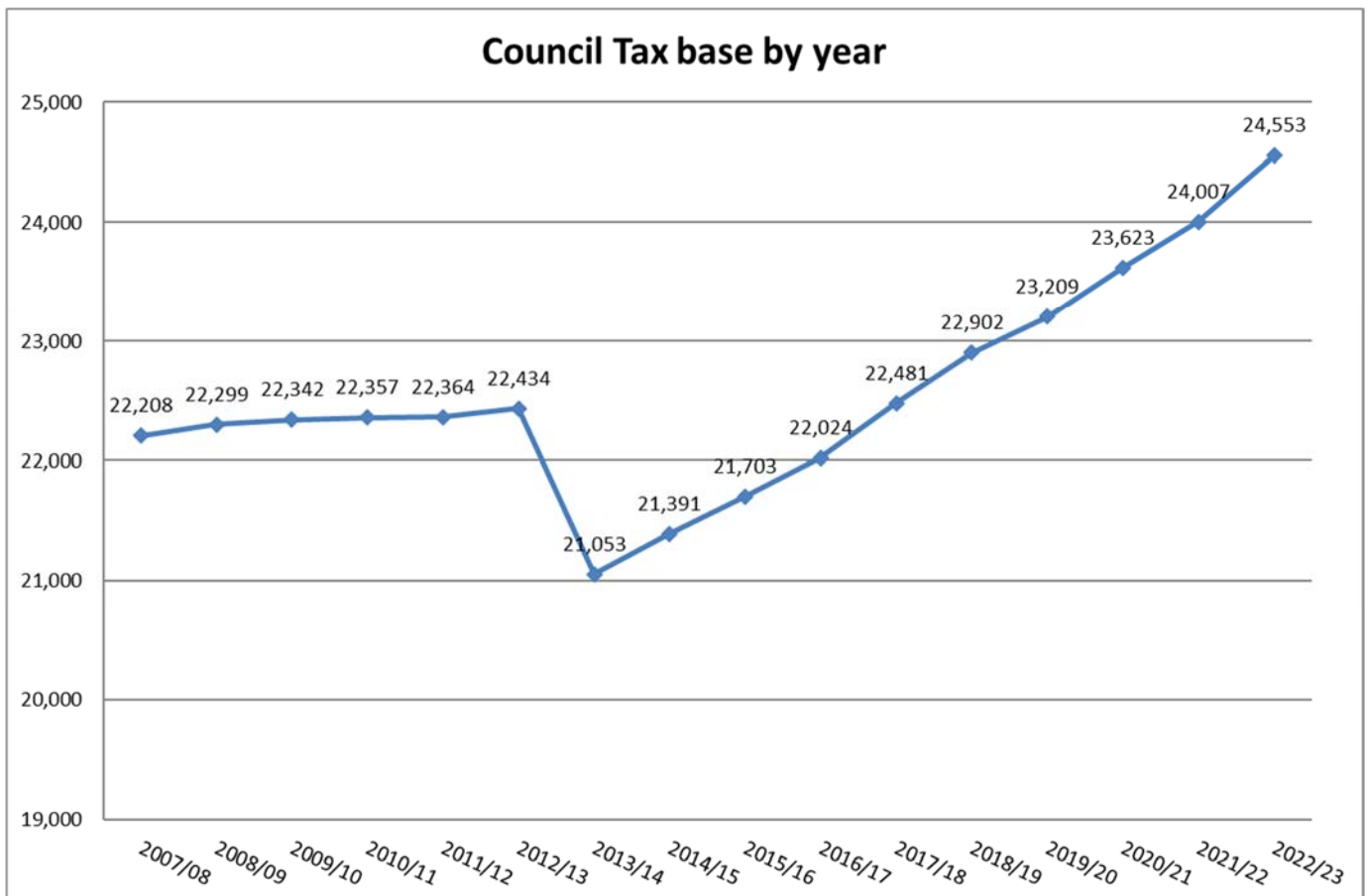
#### 5 COUNCIL TAX BASE 2022/23

5.1 Our calculation has now been carried out across all of our parishes and has resulted in an overall tax base of 24,553 for 2022/23 of which is an increase of 2.3% on the tax base for 2021/22 of 24,007.

5.2 Our overall tax base is shown by parish in Annex 1.

#### 6 MOVEMENT IN OUR TAX BASE

6.1 The following graph shows the movement in our overall tax base by year since 2007/08.



6.2 From 2013/14 you can see our tax base has increased significantly by around 1.5%– 2.5% each year.

## 7 LOCAL COUNCIL TAX SUPPORT (LCTS)

7.1 Our tax base rose steadily for the period 2007/08 to 2012/13. In 2013/14 local council tax support schemes (LCTS) were determined which replaced the national council tax benefit scheme. Local council tax support is awarded as a discount against the claimant's council tax bill. As discounts impact on the council's tax base this meant overall our tax base fell significantly in 2013/14 by as a direct result of the implementation of our scheme.

7.2 Members will be aware we are currently reviewing our scheme and will shortly be consulting on removing the 12% reduction in support to working age claimants. If this change is agreed by the Council then this would reduce our taxbase for next year by approximately 74. However given that we will inevitably continue to see a rise in the number of properties on the council tax list from the date of the calculation of the taxbase shown in this report we would not suggest it necessary to change the figure for next year of 24,553.

## 8 CONCLUSION

8.1 Our council tax base increased steadily over the period 2007/18 to 2013/14 however since then we have averaged overall increases of 1.5% to 2.5% each year.

8.2 The Council Tax Base for 2022/23 is 24,553.

DIRECTOR OF RESOURCES

PF61-21/JP/AC  
12 October 2021

## COUNCIL TAX BASE BY PARISH

## ANNEX 1

	2022/23 taxbase	2021/22 taxbase	difference	% change
Aighton, Bailey & Chaigley	493	470	23	4.9%
Balderstone	196	199	-3	-1.5%
Barrow	733	618	115	18.6%
Bashall Eaves, Great Mitton & Little Mitton	206	210	-4	-1.9%
Billington & Langho	2,189	2,149	40	1.9%
Bolton by Bowland, Gisburn Forest & Sawley	485	487	-2	-0.4%
Bowland Forest (High)	77	72	5	6.9%
Bowland Forest (Low)	82	80	2	2.5%
Bowland with Leagram	83	84	-1	-1.2%
Chatburn	395	391	4	1.0%
Chipping	537	519	18	3.5%
Clayton le Dale	515	515	0	0.0%
Clitheroe	5,869	5,705	164	2.9%
Dinckley	46	47	-1	-2.1%
Downham	51	50	1	2.0%
Dutton	105	105	0	0.0%
Gisburn	237	227	10	4.4%
Grindleton	358	359	-1	-0.3%
Horton	49	50	-1	-2.0%
Hothersall	77	76	1	1.3%
Longridge	3,052	2,944	108	3.7%
Mearley	8	8	0	0.0%
Mellor	992	985	7	0.7%
Newsholme	20	20	0	0.0%
Newton	141	144	-3	-2.1%
Osbaldeston	102	105	-3	-2.9%
Paythorne	46	44	2	4.5%
Pendleton	111	112	-1	-0.9%
Ramsgreave	282	283	-1	-0.4%
Read	585	581	4	0.7%
Ribchester	671	662	9	1.4%
Rimington & Middop	235	233	2	0.9%
Sabden	562	543	19	3.5%
Salesbury	193	191	2	1.0%
Simonstone	500	502	-2	-0.4%
Slaidburn & Easington	156	152	4	2.6%
Thornley with Wheatley	173	169	4	2.4%
Twiston	37	35	2	5.7%
Waddington	452	451	1	0.2%
West Bradford	376	367	9	2.5%
Whalley	1,772	1,758	14	0.8%
Wilpshire	1,078	1,079	-1	-0.1%
Wiswell	181	181	0	0.0%
Worston	45	45	0	0.0%
	<b>24,553</b>	<b>24,007</b>	<b>546</b>	<b>2.3%</b>