

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 7 NOVEMBER 2023  
title: COUNCIL TAX BASE 2024/25  
submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE  
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## 1 PURPOSE

1.1 To inform members of the council tax base for 2024/25.

## 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 up to 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.

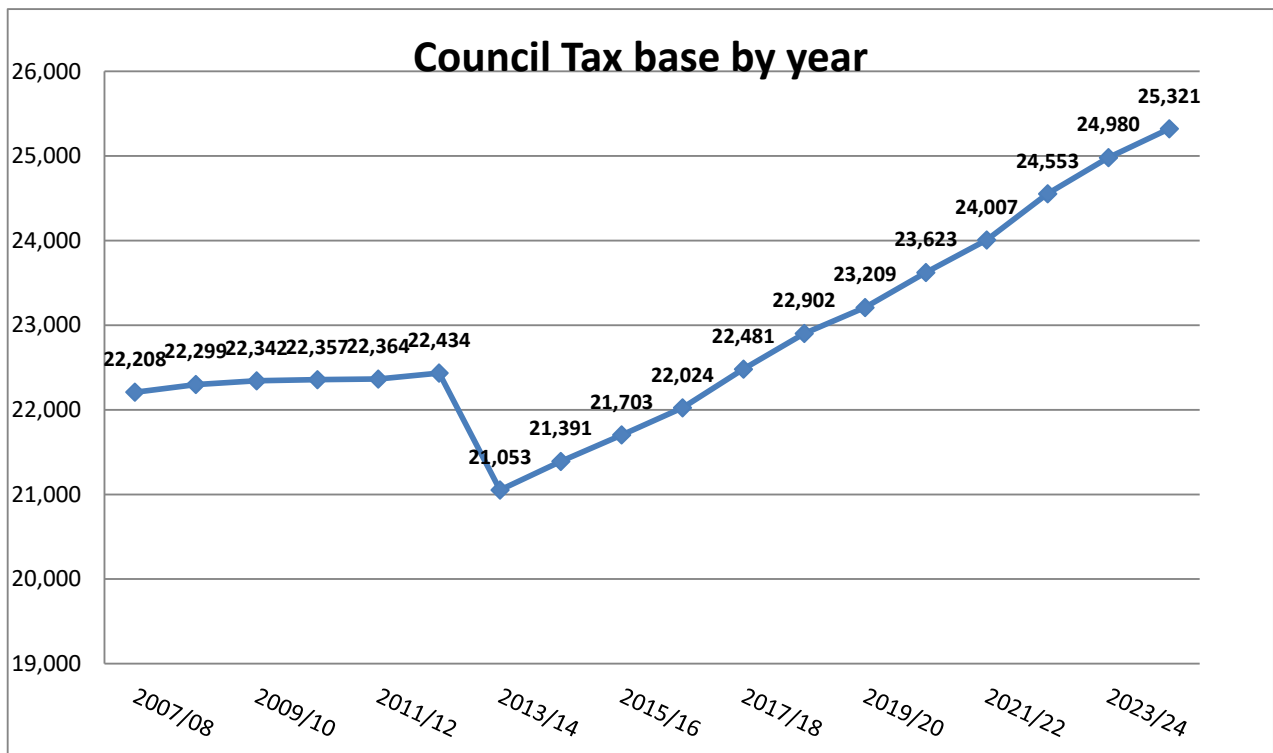
5 COUNCIL TAX BASE 2024/25

5.1 Our calculation has now been carried out across all of our parishes and has resulted in an overall tax base of 25,321 for 2024/25 of which is an increase of 1.4% on the tax base for 2023/24 of 24,980.

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 1.4%– 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 The Council decided from 2022/23 to remove the 12% reduction in support to working age claimants.

## 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 1.4% to 2.5% each year.

8.2 The Council Tax Base for 2024/25 is 25,321.

DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE

PF66-23/JP/AC  
4 October 2023

## COUNCIL TAX BASE BY PARISH

## ANNEX 1

	2024/25 taxbase	2023/24 taxbase	difference	% change
Aighton, Bailey & Chaigley	487	496	-9	-1.8%
Balderstone	201	202	-1	-0.5%
Barrow	811	773	38	4.9%
Bashall Eaves, Great Mitton & Little Mitton	207	204	3	1.5%
Billington & Langho	2,214	2,200	14	0.6%
Bolton by Bowland, Gisburn Forest & Sawley	492	485	7	1.4%
Bowland Forest (High)	75	72	3	4.2%
Bowland Forest (Low)	82	81	1	1.2%
Bowland with Leagram	82	83	-1	-1.2%
Chatburn	403	406	-3	-0.7%
Chipping	556	544	12	2.2%
Clayton le Dale	520	522	-2	-0.4%
Clitheroe	6,181	6,013	168	2.8%
Dinckley	45	47	-2	-4.3%
Downham	48	49	-1	-2.0%
Dutton	103	107	-4	-3.7%
Gisburn	244	237	7	3.0%
Grindleton	358	356	2	0.6%
Horton	52	52	0	0.0%
Hothersall	77	76	1	1.3%
Longridge	3,213	3,170	43	1.4%
Mearley	8	8	0	0.0%
Mellor	993	996	-3	-0.3%
Newsholme	20	20	0	0.0%
Newton	140	142	-2	-1.4%
Osbaldeston	105	107	-2	-1.9%
Paythorne	48	46	2	4.3%
Pendleton	110	109	1	0.9%
Ramsgreave	285	287	-2	-0.7%
Read	585	586	-1	-0.2%
Ribchester	675	673	2	0.3%
Rimington & Middop	240	237	3	1.3%
Sabden	550	560	-10	-1.8%
Salesbury	192	194	-2	-1.0%
Simonstone	498	500	-2	-0.4%
Slaidburn & Easington	153	157	-4	-2.5%
Thornley with Wheatley	174	174	0	0.0%
Twiston	37	36	1	2.8%
Waddington	453	451	2	0.4%
West Bradford	384	379	5	1.3%
Whalley	1,914	1,835	79	4.3%
Wilpshire	1,086	1,086	0	0.0%
Wiswell	177	178	-1	-0.6%
Worston	43	44	-1	-2.3%
	<b>25,321</b>	<b>24,980</b>	<b>341</b>	<b>1.4%</b>