

COUNCIL TAXBASE 2023/24

REPORT OF: ASSISTANT DIRECTOR CORPORATE RESOURCES
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Wards Affected: All
Key Decision: No
Report to: Council
7 December 2022

Purpose of Report

1. The purpose of this report is for the Council to formally determine the domestic taxbase for the district for 2023/24 as required by the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and Council Tax (Exempt Dwellings) (England) (Amendment) Order 2012. The relevant date for this information to be generated is 30th November annually. The Town and Parish Councils will be provided with the tax base information in the prescribed period beginning from 1st December 2022 and ending 31st January 2023.

Summary

2. The report proposes that the domestic taxbase for next year is 64,664.1, an increase of 2.27%. The estimated collection rate is 99.4% the same as the 2021 and 2020 rates.
3. The taxbase calculations include an adjustment for properties that will be transferring in May as a result of boundary changes.

Recommendations

4. **(a) Pursuant to the Assistant Director Corporate Resources' report and in accordance with the Local Authorities (Calculation of Tax Base) (Amendment) (England) Regulations 2003, the amounts calculated by Mid Sussex District Council as its tax base for the whole area for the year 2023/24 shall be 64,664.1 and for each parish area for the year 2023/24 shall be:**

Albourne	316.2
Ansty & Staplefield	1,416.5
Ardingly	763.0
Ashurst Wood	770.4
Balcombe	872.3
Bolney	664.4
Burgess Hill	12,623.9
Cuckfield	1,690.9
East Grinstead	11,836.9
Fulking	143.3
Hassocks	3,678.9
Haywards Heath	12,474.0
Horsted Keynes	720.0
Hurstpierpoint & Sayers Common	3,281.3
Lindfield	2,848.9
Lindfield Rural	1,674.6
Newtimber	44.6
Poynings	131.8
Pyecombe	141.0
Slaugham	1,781.4
Turners Hill	664.4

Twineham	159.1
West Hoathly	961.7
Worth	5,004.6

Background

5. The tax base is the divisor used to convert the total net amount required for local authority spending in the area to a level of council tax due for a band D property.
6. A tax base is required to be calculated for each parish area in order to allocate Special Items, which for this Council comprise the precepts of the Parish and Town Councils.
7. It should be noted that setting the tax base is the sole responsibility of the District Council as the Billing Authority and we will give explanations of the individual parish taxbases where requested to the Town and Parish Councils.

Method of Calculation

8. The method of calculation is laid down in the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
9. The starting point is the actual number of properties within each tax band as shown on the Council's Valuation List as at 30 November 2022 (the "Relevant Day") less the actual number of exemptions and discounts at that time. The resulting figures are adjusted to take account of estimated movements within and between bands affecting 2023/24 (i.e., changes from 1 December 2022 to 31 March 2024) to arrive at the number of chargeable properties within each band for the year.
10. The numbers of chargeable properties within each tax band are expressed as band D equivalents. The aggregate of all bands is multiplied by the estimated collection rate to determine the tax base for the area. The collection rate represents the effect of losses on collection due to non-payment. For 2023/24 the estimated rate is adjusted to 99.4%.
11. The calculations referred to in the previous paragraphs are shown in Appendix 1.
12. The 2023/24 tax base so calculated for the whole district is 64,664.1 which represents an increase of 1,433.5 (2.27%) on the tax base for the current year. The effect at parish area level ranges from a decrease of -14.8 to an increase of 317.4 and in percentage terms from -2.23% to +10.30%.
13. The number of property equivalents included in the tax base has risen by 1,493.3 (2.2%), with an increase in exemptions (88.0; 10.1%), no change in 50% discounts and an increase in 25% discounts (569.0; 2.8%), decrease in council tax support discounts (-98.3, -2.7%), which has meant that the net number of band D equivalent chargeable dwellings has increased by 1,361.5 (2.4%).

Policy Context

14. It is a legal requirement to set a taxbase for each financial year.

Financial Implications

15. The financial implications are detailed within the body of the report.

Risk Management Implications

16. There is a risk that the projections within the report are not accurate to a significant degree although best endeavours have been used to research, quantify and extrapolate the data upon which the projections are based. This risk is mitigated by the monitoring of both databases throughout the year, although corrective action can only be undertaken on a year-to-year basis rather than within the year.

Equality and Customer Service Implications

17. This report has no such implications.

Other Material Implications

18. There are no legal implications as a direct consequence of this report.

Sustainability Implications

19. There are no sustainability implications as a direct consequence of this report.

Background Papers

- [Local Authorities \(Calculation of Council Tax Base\)\(England\) Regulations 2012 and Council Tax \(Exempt Dwellings\) \(England\) \(Amendment\) Order 2012](#)

Appendix 1

Table 1: Mid Sussex Tax Base 2023/24 - Analysed by chargeable dwellings

	band A	band B	band C	band D	band E	band F	band G	band H	Total
No of dwellings									
Property equivalents*	2,298.16	7,460.08	14,861.23	17,493.40	11,940.31	8,863.85	4,895.75	421.96	68,234.74
Exemptions (various classes)	-129.00	-203.00	-209.00	-186.00	-122.00	-74.00	-34.00	-1.00	-958.00
Disabled reductions	8.00	37.00	33.00	-10.00	-8.00	-21.00	-19.00	-20.00	0.00
Chargeable	2,177.16	7,294.08	14,685.23	17,297.40	11,810.31	8,768.85	4,842.75	400.96	67,276.74
Single discounts	1,269.00	4,573.00	5,635.00	4,880.00	2,734.00	1,466.00	615.00	42.00	21,214.00
Two discounts	6.00	2.00	10.00	9.00	9.00	12.00	30.00	8.00	86.00
Council Tax Support discounts **	308.79	1,224.93	1,258.40	613.82	131.56	32.60	13.35	0.12	3,583.57
Net chargeable	1,548.12	4,924.90	12,013.08	15,459.08	10,990.75	8,363.75	4,660.65	386.34	58,346.67
Ratio to Band D	6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths	
Band D equivalent	1,032.08	3,830.48	10,678.29	15,459.08	13,433.14	12,080.97	7,767.75	772.68	65,054.5
Total multiplied by Collection Rate of 99.4%									64,664.1

* Includes estimates of effect of new dwellings and other changes to the valuation list and increases for local premiums for long-term empty dwellings.

** Reductions under the local council tax support reduction scheme.

Appendix 2

Table 2: Mid Sussex Tax Base 2023/24 - Analysed by Parish Area

Parish area	band A	band B	band C	band D	band E	band F	band G	band H	Total
Albourne	4.8	7.7	32.5	70.8	39.8	41.6	105.6	13.4	316.2
Ansty & Staplefield	27.6	38.0	127.7	232.9	323.2	256.5	348.0	62.6	1,416.5
Ardingly	15.9	22.7	77.4	180.1	165.2	173.4	108.9	19.4	763.0
Ashurst Wood	7.8	17.6	96.0	183.6	159.3	133.5	170.6	2.0	770.4
Balcombe	17.9	41.5	76.2	136.4	127.9	224.3	223.7	24.4	872.3
Bolney	16.2	24.8	19.3	85.1	84.0	143.9	236.4	54.7	664.4
Burgess Hill	145.0	710.8	3,078.3	3,694.4	2,632.5	1,642.7	699.8	20.4	12,623.9
Cuckfield	25.1	39.3	184.8	215.0	410.4	288.9	477.7	49.7	1,690.9
East Grinstead	300.2	845.3	2,091.8	2,610.2	2,595.0	2,386.7	969.4	38.3	11,836.9
Fulking	3.5	5.1	13.0	13.4	27.0	20.1	49.3	11.9	143.3
Hassocks	24.2	209.6	452.4	981.5	1,097.3	539.4	348.7	25.8	3,678.9
Haywards Heath	130.3	1,210.0	2,558.4	3,160.2	1,826.5	2,300.7	1,245.7	42.2	12,474.0
Horsted Keynes	6.1	24.1	80.0	121.5	105.4	163.7	186.9	32.3	720.0
Hurstpierpoint and Sayers Common	48.3	125.9	393.6	742.8	838.5	489.2	584.8	58.2	3,281.3
Lindfield	8.4	138.6	200.3	546.6	532.1	786.2	589.0	47.7	2,848.9
Lindfield Rural	15.3	50.8	141.9	271.5	407.8	459.2	270.5	57.6	1,674.6
Newtimber	0.5	5.3	13.9	9.4	4.6	1.4	7.5	2.0	44.6
Poynings	4.3	11.6	26.9	10.6	21.5	15.3	33.6	8.0	131.8
Pyecombe	4.3	3.2	6.3	30.3	17.6	33.7	45.6	0.0	141.0
Slaugham	35.7	137.0	353.6	362.2	324.8	354.6	155.3	58.2	1,781.4
Turners Hill	133.9	31.0	111.6	110.1	99.4	99.4	69.6	9.4	664.4
Twineham	6.4	3.7	7.9	19.8	26.4	26.2	48.8	19.9	159.1
West Hoathly	19.3	20.4	103.1	189.1	218.1	183.8	171.8	56.1	961.7
Worth	24.8	83.5	367.3	1,388.6	1,268.3	1,244.0	574.2	53.9	5,004.6
Total	1,025.8	3,807.5	10,614.2	15,366.1	13,352.6	12,008.4	7,721.4	768.1	64,664.1