

APPENDIX C

CALCULATION OF COUNCIL TAX BASE – 2024/25 Summary

(Note this is a revised appendix that replaces the version published on 8/12/23)

- 1.1 The Council is required to consider and approve the calculation of the Council Tax Base which has to be calculated in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012.
- 1.2 In accordance with the Local Government Act 2003, and in the circumstances provided for in subsequent regulations, for the financial year 2024/25 it is recommended that no new locally defined discounts are created in 2024/25 and no change is made to the local Council Tax Support Scheme. Specifically, this means that:
 - The Council Tax discount granted in for properties which are nobody's sole or main residence (commonly referred to as "second homes") will remain at 0%.
 - The Council Tax discount granted in 2024/25 for properties that are empty and substantially unfurnished will remain at 0%.
 - The Council Tax discount granted in 2024/25 for properties requiring or undergoing major repair or structural alterations will remain at 0%.
 - The amount of Council Tax payable for long-term empty dwellings which have been unoccupied and substantially unfurnished for a period of at least 1 year will continue to attract a 100% premium. This is change to the current policy which is a period of at least 2 years.
 - The Council Tax Support Scheme will remain as an income based assessment, but with 7 Bands instead of 8.
 - The 7 bands will be based on weekly net income:
 - Band 1: No earnings/ earnings <£115.38 – 100%/ 75.00% discount
 - Band 2: 60% discount for households earning £115.39 - £184.61
 - Band 3: 40% discount for households earning £184.62 - £253.84
 - Band 4: 30% discount for households earning £253.85 - £323.07
 - Band 5: 20% discount for households earning £323.08 - £392.30
 - Band 6: 10% discount for households earning £392.31 - £461.53
 - Band 7: 0% discount for households earning £461.54 and above
- 1.3 In accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amount calculated as the Slough Council Tax Base for 2024/25 shall be 44,358.44

Background

- 2.1 The Council is required under the Local Authorities (Calculation of Council Tax Base) Regulations 2012 to classify all dwellings in the Borough into the appropriate category of Bands A to H, according to their valuation. It must then apply the stated

percentages to calculate the “relevant amount”, i.e. the number of Band D equivalent properties for 2024/25 for each valuation band. The Band D percentages to calculate the number of Band D equivalent properties is listed below:-

Band A	66.6%
Band B	77.7%
Band C	88.8%
Band D	100%
Band E	122.2%
Band F	144.4%
Band G	166.6%
Band H	200%

- 2.2 Regulation 3 of these regulations then requires the Council to multiply the “relevant amount” by the assumed collection rate, to ascertain the Council Tax Base for the year. The collection rate makes allowance for both new properties and general losses such as additional discounts and exemptions.
- 2.3 There are currently 17 different circumstances where residents are not counted for Council Tax purposes, including certain full time students, the severely mentally impaired, patients in homes and carers. Where there is only one other adult resident in the property, apart from the person who is not counted, a 25% discount will apply. Where all the adult residents are not counted, the discount is 50%.
- 2.4 There are also 21 different reasons for granting complete exemption to taxpayers, including those occupied only by full time students or those left empty by persons living elsewhere to receive care.
- 2.5 The Local Government Act 2003 provides that billing authorities have the power to grant locally defined discounts. Examples provided by the Government where a local discount may be created include as a result of local events such as flooding or natural disasters, or because of an outbreak of the foot and mouth disease.
- 2.6 The Welfare Reform Act 2012 abolished the national Council Tax Benefit Scheme from 31 March 2013, replacing the national scheme with a localised Council Tax Reduction Scheme. The Council Tax Reduction Scheme forms part of a billing authority’s Council Tax base.
- 2.7 For 2024/25 the cost of the Council Tax Reduction Scheme has been apportioned between the minor precepting authorities based upon the amounts of Council Tax Reduction expected to be granted in 2024/25. The reductions in Band D equivalents is 6,078.2.
- 2.8 The Council Tax Base calculation for the following financial year includes the actual Council Tax Base as at 3rd October plus an allowance for expected new properties joining the list during the 16 months ahead. Information gathered from various sources indicates that the following allowance should be made for new properties becoming occupied during the period to 31 March 2024, equating to full year band “D” equivalents:- 1030.2.

2.9 The estimated Council taxbase at 3rd October is 43,776.3. The estimated taxbase for 2024/25 is therefore 44,806.5.

2.10 A collection rate of 99.0% has been applied to the taxbase for Council tax setting purposes. This is a value judgement based on past experience of Council Tax collection together with management information on the number of properties occupied by a single person, the number of households falling into arrears and so forth. The Council taxbase for tax setting purposes is therefore 44,358.44 for 2024/25.

2.11 The Council Tax base is broken down as follows between local parishes and the rest of Slough:

Area	Band D Equivalent Dwellings CTB1	Band D Equivalent Dwellings Budget	Increase
Parish of Britwell	855	855	0
Parish of Colnbrook with Poyle	1,867.60	1,867.60	0
Parish of Wexham	1,425.10	1,425.10	0
Slough (unparished)	39,628.60	40,658.80	1,030.20
Council Tax Base	43,776.30	44,806.50	1,030.20

2.12 The Band D equivalents for each property band in the Borough of Slough for 2023/24 are summarised as follows:

Ratio	Bands	Relevant Amount (i.e. number of Band D equivalent dwellings)					
		Britwell Parish	Colnbrook with Poyle Parish	Wexham Court Parish	Slough (unparished)	Total for Slough	Total @ 99% collection
5/9	A*	0	0	0	0.6	0.6	0.6
6/9	A*	2.7	16.9	11.4	913.2	944.2	934.8
7/9	Bands	80.9	176.9	113.6	5,514.3	5,885.7	5,826.8
8/9	C	640.8	893.4	300.6	15,547.8	17,382.6	17,208.8
9/9	D	113.8	562.0	878.6	10,965.8	12,520.2	12,395.0
11/9	E	5.3	157.7	94.2	4,950.1	5,207.3	5,155.2
13/9	F	9.8	43.2	15.9	2,240.5	2,309.4	2,286.3
15/9	G	1.7	17.5	10.8	513.5	543.5	538.1
18/9	H	0	0	0	13.0	13.0	12.9
TOTAL		855.0	1,867.6	1,425.1	40,658.8	44,806.5	44,358.4