

Decision under Delegated Powers

Officer Making the Decision

Director of Finance, Governance & Contracts (and s151 Officer)

Recommendations

1. In accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, that the amounts calculated by Charnwood Borough Council as its Council Tax Base for the year 2025/26 shall be as shown as at Appendix A of this document.
2. That the expenses incurred by the Council in performing in Loughborough a function performed elsewhere in its area by a parish council or the chairman of a parish meeting be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992, as approved by Council in respect of the 2020/21 financial year.


Reason

1. To set the Council's 2025/26 Council Tax Base.
2. To determine Special Expenses in Loughborough.

Authority for Decision

The constitution of Charnwood Borough Council delegates authority for setting the council tax base to the s151 officer.

Decision and Date



Simon Jackson

10 December 2024

Background

Council tax

The Council Tax Base figures are used to calculate the charge payable for each band of property in order to collect sufficient revenue to meet the requirements of the precepting authority.

Special Expenses

It is also necessary at this time to record where the expenses incurred by the Council in performing, in part of its area, a function performed elsewhere by a Parish Council or the Chairman of a parish meeting shall be special expenses.

The table at Appendix A shows the calculations for the parishes, the special expense area of Loughborough and Charnwood Borough Council as a whole. This includes the effect of estimated Council Tax reductions for 2025/26 (funded through the Council's Local Scheme of Council Tax Support) on each Parish Council Tax Base. The Council Tax Base figure shown at the foot of the table in Appendix A will be used to calculate the Band D Charnwood precept for 2025/26.

Financial Implications

There are no direct financial implications. However, the calculation of the Council Tax base is critical in the process of setting the Council Tax and creation of the budget.

Risk Management

No specific risks have been identified with this report.

Key Decision: Not applicable

Appendices:

A: Council Tax Base For Financial Year 2025/26

APPENDIX A – Council Tax Base for Financial Year 25/26

Part of the Council's area

<u>Parish, etc</u>	<u>Band D Equivalent Properties</u>	<u>Collection Rate</u>	<u>Council Tax Base 2025/26</u>
Anstey	2737.1	98.5%	2696.0
Barkby	152.9	98.5%	150.6
Barkby Thorpe	17.3	98.5%	17.0
Barrow-upon-Soar	2622.1	98.5%	2582.8
Beeby	38.0	98.5%	37.4
Birstall	4694.2	98.5%	4623.8
Burton-on-the-Wolds	563.4	98.5%	554.9
Cossington	226.4	98.5%	223.0
Cotes	23.7	98.5%	23.3
East Goscote	949.8	98.5%	935.6
Hamilton Lea	290.7	98.5%	286.3
Hathern	919.4	98.5%	905.6
Hoton	151.2	98.5%	148.9
Mountsorrel	3140.5	98.5%	3093.4
Newtown Linford	543.5	98.5%	535.3
Prestwold	14.8	98.5%	14.6
Queniborough	1247.9	98.5%	1229.2
Quorndon	2637.5	98.5%	2597.9
Ratcliffe-on-the-Wreake	89.7	98.5%	88.4
Rearsby	516.7	98.5%	508.9
Rothley	2436.1	98.5%	2399.6
Seagrave	290.4	98.5%	286.0
Shepshed	5370.3	98.5%	5289.7
Sileby	3237.7	98.5%	3189.1
South Croxton	138.1	98.5%	136.0
Stonebow Village	101.1	98.5%	99.6
Swithland	158.9	98.5%	156.5
Syston	4475.6	98.5%	4408.5
Thrussington	260.2	98.5%	256.3
Thurcaston & Cropston	947.3	98.5%	933.1
Thurmaston	3082.8	98.5%	3036.6
Ulverscroft	63.4	98.5%	62.4
Walton-on-the-Wolds	132.3	98.5%	130.3
Wanlip	89.2	98.5%	87.9
Woodhouse	1009.3	98.5%	994.2
Wymeswold	655.4	98.5%	645.6
Loughborough Special Expense Area	17169.5	98.5%	16912.0