

**NORTH SOMERSET COUNCIL
DECISION**



DECISION OF: MIKE BELL, LEADER OF THE COUNCIL
AND AMY WEBB, S151 OFFICER
WITH ADVICE FROM: HEAD OF FINANCE
DIRECTORATE: CORPORATE SERVICES

DECISION NO: CSD088 2024/2025

SUBJECT: Council Tax Base Setting 2025/26

KEY DECISION: YES

BACKGROUND:

Each year the council generates income to support its annual revenue budget by way of issuing a demand on residents asking them to pay council tax. The amount of council tax income payable by residents is dependent on a range of factors although is driven by the annual level of charge approved by Members before the start of each financial year. The council is able to forecast how much income it is likely to receive by calculating and setting its 'tax base', which is the number of Band D equivalent properties within the local authority area.

Under the Local Authorities (Calculation of Council Tax Base) Regulations 1992, made under the powers of the Local Government Finance Act 1992, the council has a statutory duty to set its tax base between 1st December and 31st January each year, in advance of applying this tax base in the following financial year.

The Regulations state that the tax base is to be calculated using data included on the valuation list on a '*specified day*' in the previous year. For the tax base applied in respect of the 2025/26 financial year, the specified day is 30 November 2024.

The tax base information must be passed to each of the town and parish councils and other major precepting bodies in order that they may calculate their own precepts. The council requires each of the preceptors to confirm their precepts by the end of January so that they can be incorporated into the annual council tax setting report to Council in February.

The Regulations also define the council tax base as being the aggregate of the '*relevant amounts*' calculated for each valuation band, which is then multiplied by the authority's estimated collection rate for the year.

The relevant amounts are calculated as the number of chargeable dwellings in each band shown on the valuation list on a specified day of the previous year, adjusted for the following:

- the number of discounts and reductions that apply to those dwellings;
- the number of new properties expected to become taxable over the 16 months from the specified day on a pro rata basis;
- the estimated collection rate applied to cover collection risk factors.

The proposed tax base for the 2025/26 financial year, which has been calculated in accordance with the Regulations noted above, is **82,760.8** and further details for each town and parish council are provided in Appendix A.

The final total tax base of 82,760.8 reflects a property related collection margin of 98.7% to ensure that the council takes into account a range of adjustments and anticipated reductions, including short-falls in council tax collection, the requirement to provide for bad debts and other uncertainties.

The proposed tax base for the year ahead is an increase of 1,311.8 Band D equivalent properties compared to the tax base for the current financial year (or 1.61%), with the largest change relating to the new property growth forecasts.

DECISION:

To approve the Council Tax Base for 2025/26 as set out in Appendix A.

REASONS:

The council tax base is the measure of dwellings to which council tax is chargeable in an area or part of an area. It is used for the purpose of calculating the council's and precepting authority's Band D council tax.

OPTIONS CONSIDERED:

This is a statutory requirement and there are no other options available.

FINANCIAL IMPLICATIONS:

The calculated tax base of 82,760.8 Band D properties is a net increase of 1,311.8 properties compared to the tax base used to set the 2024/25 revenue budget.

The net increase in the tax base has been derived from the following movements:

- An increase in number of chargeable Band D properties as a result of housing growth;
- An increase in number of Band D properties as a result of proposed changes to the local Council Tax Support scheme;
- An increase in number of Band D properties as a result of proposed changes to the Empty Homes Premium policy reducing from 24 months to 12 months;
- Changes in number of Band D properties in receipt of discounts and exemptions;
- A change in the estimated council tax collection rate; and
- Adjustments to incorporate revised council tax support budget assumptions.

The amount of council tax generated using this tax base would be dependent on the final level of charge approved by Council at its meeting in February 2025.

LEGAL POWERS AND IMPLICATIONS

Under the Local Authorities (Calculation of Council Tax Base) Regulations 1992, made under the powers of the Local Government Finance Act 1992, the Council has a statutory duty to set its tax between 1st December and 31st January each year, ahead of the following financial year.

CONSULTATION

Consultation in respect of the Tax Base has been undertaken with officers from across the council to ensure that the most up to date information has been gathered and considered within the detailed calculations.

RISK MANAGEMENT

There is a risk that the actual tax base achieved in 2025/26 will differ from the estimated tax base as a result of potential movements in property growth, discounts granted or changes in the council tax support properties or because of future decisions that will be made on council tax related policies.

If the actual tax base is lower than estimated then the council will not collect the amount of council tax it expects, resulting in a potential deficit in the Collection Fund which will need to be funded in a subsequent financial year. This risk is reflected within the council's overall medium-term financial plan.

EQUALITY IMPLICATIONS

Have you undertaken an Equality Impact Assessment? N/A

CORPORATE IMPLICATIONS

The calculation and setting of the annual tax base is a statutory function and must be completed.

BACKGROUND PAPERS

NA

SIGNATORIES:

DECISION MAKER(S):

Signed:

Title: Leader of the Council

Date:

Signed:

Title: Director of Corporate Services and S151 Officer

Date:

WITH ADVICE FROM:

Signed:

Title: Head of Finance

Date:

APPENDIX A – TAX BASE FOR 2025/26

PARISH	2024/25	2025/26	Change	% Change
ABBOTS LEIGH	424.5	433.6	9.1	2.1%
BANWELL	1,554.1	1,620.3	66.2	4.3%
BACKWELL	2,029.4	2,034.9	5.5	0.3%
BARROW GURNEY	272.1	312.6	40.5	14.9%
BLAGDON	513.6	512.0	-1.6	-0.3%
BLEADON	552.5	583.5	31.0	5.6%
BROCKLEY	144.2	141.9	-2.3	-1.6%
BURRINGTON	262.2	266.2	4.0	1.5%
BUTCOMBE	121.5	122.3	0.8	0.7%
CHURCHILL	1,154.8	1,186.1	31.3	2.7%
CLAPTON-IN-GORDANO	186.0	186.8	0.8	0.4%
CLEEVE	376.8	377.1	0.3	0.1%
CLEVEDON	7,850.8	7,934.0	83.2	1.1%
CONGRESBURY	1,527.4	1,573.9	46.5	3.0%
DUNDRY	385.7	387.0	1.3	0.3%
FLAX BOURTON	366.5	364.8	-1.7	-0.5%
HUTTON	1,183.0	1,191.3	8.3	0.7%
KENN	198.4	196.5	-1.9	-1.0%
KEWSTOKE	691.3	689.8	-1.5	-0.2%
KINGSTON SEYMOUR	185.3	191.1	5.8	3.1%
LOCKING	1,418.6	1,595.2	176.6	12.4%
LONG ASHTON	2,801.9	2,831.5	29.6	1.1%
LOXTON	99.7	100.2	0.5	0.5%
NAILSEA	6,356.0	6,487.3	131.3	2.1%
PILL & EASTON-IN-GORDANO	1,768.8	1,790.0	21.2	1.2%
PORTISHEAD	10,408.5	10,445.8	37.3	0.4%
PORTBURY	446.3	446.5	0.2	0.0%
PUXTON	149.8	150.1	0.3	0.2%
ST GEORGES	1,134.4	1,144.4	10.0	0.9%
TICKENHAM	536.2	540.2	4.0	0.7%
WALTON-IN-GORDANO	137.1	140.8	3.7	2.7%
WESTON-IN-GORDANO	145.3	145.0	-0.3	-0.2%
WESTON-S-MARE	26,670.1	27,142.3	472.2	1.8%
WICK ST LAWRENCE	561.0	559.8	-1.2	-0.2%
WINFORD	1,008.3	1,014.5	6.2	0.6%
WINSCOMBE & SANDFORD	2,236.1	2,275.9	39.8	1.8%
WRAXALL	1,179.7	1,186.6	6.9	0.6%
WRINGTON	1,271.9	1,278.1	6.2	0.5%
YATTON	3,139.2	3,180.9	41.7	1.3%
	81,449.0	82,760.8	1,311.8	1.61%

Footnote: Details of changes made and agreed by the decision taker since publication of the proposed (pre-signed) decision notice, if applicable: