

Cabinet Report



Listening Learning Leading

Report of Head of Finance

Author: Trevor Gaffney

Telephone: 07821 637920

Textphone:

E-mail: trevor.gaffney@southandvale.gov.uk

Wards affected: All

Pieter-Paul Barker

Tel: 01844 212438

E-mail: Pieter-paul.barker@southoxon.gov.uk

To: CABINET on 28 November 2024

To: Council on 12 December 2024

Council Tax 2025/26

Recommendation(s)

That Cabinet recommends Council to:

- (a) Approve the report of the head of finance for the calculation of the council's tax base and the calculation of the tax base for each parish area for 2025/2026.
- (b) Agree that, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by South Oxfordshire District Council as its council tax base for the year 2025/26 be 63,639.9.
- (c) Agree that, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by South Oxfordshire District Council as the council tax base for the year 2025/26 for each parish be the amount shown against the name of that parish in **Appendix A** of the report of the head of finance to Cabinet on 28 November 2024.

Implications (further detail within the report)	Financial	Legal	Climate and Ecological	Equality and diversity
	Yes	Yes	No	No
Signing off officer	Simon Hewings	Nick Bennett		

Purpose of report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2025/26 to Council for approval.

Corporate objectives

2. The calculation of the tax base is a legal requirement and an essential part of the tax setting process which helps to achieve the council's corporate objectives.

Background

3. Before the council tax can be set by the council, a calculation has to be made of the council tax base, which is an estimate of the taxable resources for the district as a whole and for each parish area.
4. The council tax base for the district has to be notified to Oxfordshire County Council and the Police and Crime Commissioner for Thames Valley by 31 January 2025. Each parish and town council is also notified of the figure for its area.
5. The legislation requires that the council tax base is approved by full council or a non-executive body with delegated powers. No such delegation exists, so cabinet is therefore asked to recommend to council the schedule set out in **Appendix A** as the council tax base for the district as a whole and for each parish area.

Options - Calculation of the tax base

6. The starting point for the calculation is the total number of dwellings and their council tax band.
7. The council then allows for the following information, for each band:
 - (a) dwellings which will be entirely exempt so no tax is payable (e.g., those occupied entirely by students)
 - (b) dwellings which will attract a 25 per cent reduction (e.g., those with a single adult occupier)
 - (c) dwellings which will attract a 50 per cent reduction (e.g., those where all of the adult residents qualify for a reduction)
 - (d) dwellings which will be treated as being in a lower band because they have been adapted for a severely disabled person. The regulations provide methodology to take account of the reduction available to those in band A dwellings
 - (e) dwellings which attract a reduction through the council's Council tax Support (CTS) scheme
 - (f) dwellings which will be on the valuation list but which attract discounts or disablement relief or are exempt, for only part of the year

8. Each band is then converted into "band D equivalents" by applying the factor laid down by legislation. For example, a band A dwelling is equal to 2/3 of a band D dwelling and is therefore multiplied by 2/3 to arrive at the band D equivalent figure, whilst a band H dwelling is equal to twice a Band D dwelling and is therefore multiplied by two to arrive at the Band D equivalent figure. All these are then added together to give a total of band D equivalents.
9. A final adjustment is required to allow for non-collection. The council is required to decide what its collection rate is likely to be and apply this to its council tax base. For the 2024/25 tax the council assumed a 98.5 per cent collection rate and it would be appropriate to continue to use 98.5 per cent for 2025/26. A bad debt provision of 1.5 per cent is therefore proposed for 2025/26.

Taxbase for 2025/26

10. Based on the assumptions detailed above, the council tax base for 2025/26 is 63,639.9.
11. Similar calculations are required for each parish in order to calculate the proportion of the district's tax base which relates to its area. A schedule of the tax base for each parish is set out in **Appendix A**.
12. To calculate the council tax amounts payable per property band for the council, its council tax requirement (i.e., the amount of council tax to be raised) is divided by the Band D equivalent (tax base). This will be finalised during January and February, culminating in the council tax being set by council in 13 February 2025 (this date is subject to the council being notified of the major precepting authorities' council tax requirements).

Financial Implications

13. The calculation of the tax base is a legal requirement and, as set out above, will be used to calculate the council tax charge set by the council during February 2025.

Legal Implications

14. These are set out in the body of the report.

Climate and ecological impact implications

15. There are no direct climate and ecological implications arising from this report

Equalities implications

16. There are no equalities arising from this report.
17. In making decisions the council has given regard to its equalities duties and in particular to those set out in section 149 of the Equality Act 2010 to eliminate discrimination, harassment, victimisation and eliminate any other conduct that is prohibited by or under the Act, to advance equality of opportunity between persons who share a protected characteristic namely age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation, and

persons who do not share it and to foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

Risks

18. The council's methodology for calculating the tax base involves basing the calculation on actual dwellings at a certain point in time, rather than forecasting on potential new dwellings that may be built in the future. Because of this the risk exposure is considered to be low.

Other Implications

19. n/a

Conclusion

20. As covered above, the calculation of the tax base is a legal requirement and it is asked that Cabinet recommends the council tax base for 2025/26 to Council for approval in accordance with Appendix A.


Background Papers

21. None

Appendix A

PARISH COUNCIL TAX BASES - 2025-26

PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2025-26	NUMBER OF DWELLINGS 2024-25	PARISH TAX BASE 2025-26	PARISH TAX BASE 2024-25	% CHANGE ON YEAR
Adwell	16	16	15.7	15.7	0.0%
Aston Rowant	353	353	431.6	435.7	-0.9%
Aston Tirrold & Upthorpe	239	238	288.4	288.1	0.1%
Beckley & Stowood	258	256	288.4	287.5	0.3%
Benson	2,302	2176	2,277.7	2,170.6	4.9%
Berinsfield	1,115	1112	694.0	683.7	1.5%
Berrick Salome	133	131	178.9	179.6	-0.4%
Binfield Heath	290	290	337.3	333.0	1.3%
Bix & Assendon	264	263	344.2	341.5	0.8%
Brightwell Baldwin	86	85	108.6	105.0	3.4%
Brightwell cum Sotwell	659	657	704.6	698.1	0.9%
Britwell Salome	87	87	104.6	105.7	-1.0%
Chalgrove	1,339	1268	1,222.1	1,163.3	5.1%
Checkendon	221	219	259.7	254.0	2.2%
Chinnor	3,295	3248	3,072.7	3,025.6	1.6%
Cholsey	2,001	1973	1,799.6	1,765.2	1.9%
Clifton Hampden	255	255	290.9	293.4	-0.9%
Crowell	55	54	68.0	65.8	3.3%
Crowmarsh	956	955	914.6	921.5	-0.7%
Cuddesdon & Denton	212	211	198.2	193.1	2.6%
Culham	176	176	189.9	186.3	1.9%
Cuxham with Easington	60	60	62.1	62.2	-0.2%
Didcot	14,186	13943	11,277.4	11,035.3	2.2%
Dorchester	483	481	558.0	559.2	-0.2%
Drayton St Leonard	117	117	134.4	133.9	0.4%
East Hagbourne	551	512	567.9	527.4	7.7%
Elsfield	47	47	52.7	53.0	-0.6%
Ewelme	430	431	368.8	369.3	-0.1%
Eye & Dunsden	158	155	192.2	196.1	-2.0%
Forest Hill with Shotover	423	422	397.1	387.4	2.5%
Garsington	815	811	739.7	736.6	0.4%
Goring	1,585	1581	1,780.3	1,782.2	-0.1%
Goring Heath	508	507	605.4	600.9	0.7%
Great Haseley	256	255	277.1	275.7	0.5%
Great Milton	354	355	334.8	340.0	-1.5%
Harpsden	163	161	237.0	229.7	3.2%
Henley on Thames	6,245	6204	6,228.7	6,177.1	0.8%
Highmoor	147	145	191.1	186.8	2.3%
Holton	171	169	205.0	200.4	2.3%
Horspath	623	620	627.7	625.2	0.4%
Ipsden	158	158	168.9	168.0	0.5%
Kidmore End	545	542	710.2	710.5	0.0%
Lewknor	308	308	330.5	333.0	-0.8%
Little Milton	205	206	213.7	214.8	-0.5%
Little Wittenham	28	28	34.2	34.6	-1.2%
Long Wittenham	397	394	387.0	381.1	1.5%
Mapledurham	133	130	140.3	134.0	4.7%
Marsh Baldon	128	126	140.9	138.5	1.7%
Moulsford	218	218	256.1	255.7	0.2%
Nettlebed	347	345	383.5	378.4	1.3%
Newington	46	46	59.3	57.9	2.4%
North Moreton	164	162	203.3	195.6	3.9%
Nuffield	225	225	247.5	247.3	0.1%
Nuneham Courtenay	104	104	115.0	112.9	1.9%
Pishill with Stonor	146	146	192.2	193.8	-0.8%
Pyrton	120	104	148.7	128.5	15.7%
Rotherfield Greys	195	193	261.7	259.8	0.7%
Rotherfield Peppard	711	700	973.2	958.6	1.5%

PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2025-26	NUMBER OF DWELLINGS 2024-25	PARISH TAX BASE 2025-26	PARISH TAX BASE 2024-25	% CHANGE ON YEAR
Sandford on Thames	589	582	507.0	499.9	1.4%
Shiplake	753	753	1,031.4	1,045.3	-1.3%
Shirburn	55	55	62.1	63.0	-1.4%
Sonning Common	1,825	1806	1,815.7	1,793.8	1.2%
South Moreton	133	133	132.7	132.1	0.5%
South Stoke	227	226	239.7	236.4	1.4%
Stadhampton	407	401	419.1	408.0	2.7%
Stanton St John	190	190	226.2	224.2	0.9%
Stoke Row	285	286	346.0	348.5	-0.7%
Stoke Talmage	28	27	34.6	35.3	-2.0%
Swyncombe	120	119	145.4	146.7	-0.9%
Sydenham	150	152	165.9	169.9	-2.4%
Tetsworth	336	335	348.2	347.3	0.3%
Thame	5,891	5793	5,154.8	5,066.7	1.7%
Tiddington with Albury	281	281	276.6	270.7	2.2%
Toot Baldon	65	64	80.6	80.1	0.6%
Towersey	192	190	204.5	201.7	1.4%
Wallingford	4,034	3961	3,316.9	3,249.8	2.1%
Warborough	466	466	528.0	527.0	0.2%
Waterperry with Thomley	82	81	92.3	90.4	2.1%
Waterstock	44	44	51.8	51.9	-0.2%
Watlington	1,429	1379	1,368.0	1,309.1	4.5%
West Hagbourne	122	120	134.6	132.0	2.0%
Wheatfield	11	11	14.4	16.0	-10.0%
Wheatley	1,930	1944	1,792.8	1,804.4	-0.6%
Whitchurch on Thames	336	336	409.2	409.3	0.0%
Woodcote	1,098	1086	1,109.9	1,092.9	1.6%
Woodeaton	28	29	38.2	37.0	3.2%
TOTAL	66,919 	65,984	63,639.9	62,683.2	
% increase compared to last y	1.4%		1.5%		