

## **COUNCIL CABINET** **10 January 2024**

### **Minute Extract**

## **Key Decisions**

### **121/23 Council Tax Base 2024/25**

The Council Cabinet considered a report which stated that the Council had a legal requirement to calculate a Council Tax base for each financial year and to notify its Council Tax base to both The Police and Crime Commissioner for Derbyshire and Derbyshire Fire & Rescue Authority. The Council Tax base must be calculated between 1 December and 31 January in the preceding financial year and notified to The Police and Crime Commissioner for Derbyshire and Derbyshire Fire & Rescue Authority by 31 January of the preceding financial year.

The Council Tax base was an estimated figure of the number of domestic properties expressed in terms of 'band D' equivalents in the Council's area during the financial year concerned. It was used to determine a headline charge for band D properties in the city. Charges for other bands were calculated as defined fractions of the headline charge.

The proposed Council Tax base for 2024/25 was 71,844.12 band D equivalent properties compared with the 2023/4 Council Tax base of 71,038.69.

The Executive Scrutiny Board noted the report.

### **Options considered**

The Council had a statutory duty to set a Council Tax base.

### **Decision**

1. To approve the Council Tax base for the year 2024/5 as 71,844.12 band D equivalent properties, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012/2914).
2. That in accordance with the methodology and estimates shown at Appendix 1 of the report to recommend Council to approve this calculation, at the Council meeting on 17 January 2024.

### **Reasons**

Agreeing the Council Tax base was the first step in the process of setting the Council Tax to be collected in 2024/25 and was an essential part of establishing the 2024/25 budget.