

Note for DDN  
Council Taxbase 2025-26

Section 67(2) of the Local Government Finance Act 1992 requires that the tax base for Council Tax should be approved by the Authority. The regulations covering setting the tax base are covered and updated under Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (as amended).

In accordance with s67 (2A) (za) of the Local Government Finance Act 1992 the Value of T (the taxbase) is not a function that can only be discharged by the Authority (Council) and therefore can be determined by reference to the Cabinet for ratification in order that the process for the calculation of the basic amount of Council Tax in accordance with s 31B of that Act can commence.

The regulations covering setting the tax base are covered and updated under Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (as amended).

At the Council meeting in February 2023, the resolution was that the calculation of the Council Taxbase (CTB) for 2024-2025 onwards be delegated to the Section 151 Officer, in consultation with the relevant Cabinet Member.

To calculate the taxbase, the following factors must be considered and applied to the valuation bandings:

- a) Fixed ratios between valuation banding.
- b) Number of exempt properties.
- c) Number of properties eligible for a discount.
- d) Properties subject to the Empty Homes premiums (long term empty properties, empty over 2 years, over 5 years and over 10 years) subject to premium charge(s). For the purposes of this report it is assumed there is no change to empty property premium.
- e) Number of appeals against bandings which will be successful.
- f) Number of new properties which will be added to the list during the year;  
and
- g) Council Tax Reduction Scheme (CTR)
- h) An allowance for losses on collection. (1.5%)

The current tax base figure based on 30<sup>th</sup> November 2024 figures is 130,702.44. Collective adjustments have then been made to this current CTB to reflect the issues to be considered above, to then determine a calculated tax base for 2025-26.

Allowing for these factors, adjustments have been made to arrive at the 2024-25 CTB (Band 'D' equivalent) of 128,741.90; a net increase of 2,398.91 compared to 2024-25 equivalent CTB at 126,342.99. The CTB level will be used to inform the demand on the collection fund amount to be considered at Budget Council on 5th March 2025.

The individual adjustments are listed on the appendices (attached to the DDN) for the whole of Kirklees and the 5 parish councils taxbase levels. Adjustments have been made for growth, the changes in the Council Tax Reduction Scheme made in 2024/25, carrying out a Single Person Discount review and for losses on collection overall.

In determining the level of local taxation, each local authority calculates a tax base annually so that, once the level of expenditure has been approved, the determinations of the level of local taxation becomes an arithmetical exercise

The CTB for an authority is the amount of income which would be received by levying a Council Tax of £1.00 on band D properties and considering the differential rates which would be applied to properties in the other bands.

Since there are Parish and Town precepts, it is necessary to calculate a taxbase for:

- a) the whole of Kirklees; and
- b) each parish and town council area

The delegated decision of the S151 Officer is that the 2025-26 tax base for the whole of Kirklees area, and the tax bases for the five Parish and Town Council areas be as follows:

Whole of Kirklees	128,741.90
Denby Dale	6,363.46
Holme Valley	10,784.69
Kirkburton	9,537.46
Meltham	3,075.46
Mirfield	7,124.98

Please see Appendices for the full breakdown of the CTB levels