

**GENERAL ASSEMBLY OF THE COUNCIL**  
**13 DECEMBER 2021**

**SETTING OF COUNCIL TAX BASE FOR THE BOROUGH FOR**  
**2022/23 INCLUDING THOSE PARTS RELATING TO PARISHES**

1. Summary

- 1.1 For the Council to determine the tax base for all its area and those parts relating to Parishes in accordance with section 35 of the Local Government Finance Act 1992.

2. RECOMMENDATION

- 2.1 That, subject to the matters contained in this report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012 and on the basis of the detailed calculations in Appendix A to the report, the amount calculated by the Dartford Borough Council as its tax base for the year 2022/23 shall be:

	£
For the whole of Dartford Borough:	39,544.25
For parts of Dartford Borough:	
Bean Parish	551.66
Darenth Parish	1,291.10
Longfield and New Barn Parish	2,496.78
Southfleet Parish	651.30
Stone Parish	4,212.00
Sutton-at-Hone and Hawley Parish	1,466.79
Swanscombe and Greenhithe Town	4,524.39
Wilmington Parish	2,988.86

3. Background and Discussion

- 3.1 The Local Government Finance Act 1992 sets down the criteria for the determination of the tax base.
- 3.2 The council tax base for the Borough of Dartford and for each parish must be calculated and determined by the Borough Council in the period between 1 December and 31 January in the year preceding that to which the tax base applies. In the case of the major precepting authorities (see below), they must determine their own tax base for their area by reference to the tax base figures for those relevant parts making up the area, as calculated and notified to them.

**GENERAL ASSEMBLY OF THE COUNCIL**  
**13 DECEMBER 2021**

- 3.3 The council tax base calculated in accordance with the regulations is used for the following purposes:
- I. By Dartford Borough Council, the Kent County Council, Kent Police and Crime Commissioner and the Kent and Medway Towns Fire Authority in the calculation of the basic amounts of their council taxes.
  - II. By Dartford Borough Council, as the collection authority, in the calculation of the amounts payable to Kent County Council in respect of the county precept.
  - III. By Dartford Borough Council, as the collection authority, in the calculation of the amounts payable to Kent Police and Crime Commissioner in respect of the police precept.
  - IV. By Dartford Borough Council, as the collection authority, in the calculation of the amounts payable to Kent and Medway Towns Fire Authority in respect of the fire precept.
  - V. In the calculation of Dartford Borough Council's demand on the Collection Fund.
  - VI. In the calculation of additional amounts payable in the parish areas.
- 3.4 The rules which authorities are to use to calculate the council tax base are prescribed in the 2012 Regulations.
- 3.5 Appendix A sets out the relevant calculations of the council tax base for the whole and parts of the area.
- 3.6 The total reduction in the tax base for the council tax support scheme is estimated at 3,897 after band weightings are applied. This is based on estimated discounts of £6,564,453.
- 3.7 The total change in taxbase is estimated to be 755.04, which is larger than last year (35.4). Council tax support is predicted to reduce by 15.16.

4. Relationship to the Corporate Plan

The setting of the Council Tax Base is an integral part of the budget setting process and a legal requirement.

**GENERAL ASSEMBLY OF THE COUNCIL**  
**13 DECEMBER 2021**

5. Financial, legal, staffing and other administrative implications and risk assessments

Financial Implications	The setting of the council tax base is an integral part of the budget making process. This decision must be made by 31 January and notified to major preceptors and the parish councils.
Legal Implications	The Local Authorities (Calculation of Tax Base) Regulations 2012 apply.
Staffing Implications	None
Administrative Implications	None
Risk Assessment	If the Council does not set a tax base as early as possible, a key component for budget setting by all precepting authorities will not be in place. Consequently, it would be very difficult to meet statutory deadlines for setting the 2022/23 budget and sending out Council Tax bills.

6. Appendices

Appendix A – Relevant calculations of the 2022/23 Council Tax base

BACKGROUND PAPERS

<u>Documents consulted</u>	<u>Date</u>	<u>File Ref</u>	<u>Report Author</u>	<u>Section and Directorate</u>	<u>Exempt Information Category</u>
Council Tax Base 2022/23			Tim Sams 01322 343148	Financial Services/ Corporate Services	N/A