

Appendix 9 – Council Tax Base Calculation Process and Associated Background information

The Tax Base calculation process is as follows; -

- Calculate the number of properties on 30 November 2023 and adjust for changes due to demolitions and new builds up to 31 March 2025 which are then converted to a full year Band D equivalent. The council also adjust for discounts, exemptions and disabled relief and add any changes expected over the year reflecting the Local Council Tax Reduction Scheme and changes to empty property discounts and premiums.
- Convert the number of “discounted” dwellings in each Council Tax Band to Band D equivalent.
- Adjust the total number of Band D equivalents by the estimated Council Tax collection rate for the year. The amended calculation is as below and will be utilised in calculating the Council Tax charge for 2024/25.

3.5 Forecast properties per Council Tax band within Wirral based on information as of 30 November 2023: -

Table 1: Wirral Council Tax Bandings Forecast

Band	Value (£)	Properties 2023	Change	Properties 2024	Band %	Ratio
A	<40,000	61,298	(13)	61,285	40.13	6/9
B	40,001-52,000	32,964	528	33,492	21.93	7/9
C	52,001-68,000	27,760	32	27,792	18.20	8/9
D	68,001-88,000	13,581	125	13,706	8.97	9/9
E	88,001-120,000	8,426	137	8,563	5.61	11/9
F	120,001-160,000	4,387	(5)	4,382	2.87	13/9
G	160,001-320,000	3,195	21	3,216	2.11	15/9
H	>320,000	279	2	281	0.18	18/9
Total		151,890		152,716	100%	

3.6 The properties are converted to the Band D equivalent and adjusted for the Local Council Tax Reduction Scheme and other Council Tax Discounts, Exemptions and Disabled Relief and adjusted by the Collection Rate to give the Council Tax Base.

Table 2: Wirral Council Tax Band D calculation 2024/25

Band	Properties 2024	Changes due to LCTRS discounts, exemptions	Revised property equivalent	Ratio to Band D	Net Band D equivalent
A	61,285	(24,716.24)	36,568.76	6/9	24,379.17
B	33,492	(7,452.06)	26,040.34	7/9	20,253.60
C	27,792	(3,990.87)	23,800.73	8/9	21,156.20
D	13,706	(1,511.75)	12,194.05	9/9	12,194.05
E	8,563	(777.52)	7,785.48	11/9	9,515.59
F	4,382	(330.86)	4,051.34	13/9	5,851.94
G	3,216	(231.84)	2,983.66	15/9	4,972.77
H	281	(36.07)	244.43	18/9	488.86
Band A Disabled		(5.9)	87.70		48.72
Total	152,716	(39,053.11)	113,662.89		98,860.90
Assumed Collection Rate					x 97.10%
Adjusted Council Tax Base					95,993.93

- 3.7 The Collection Rate is calculated by adding the current expected in-year collection together with the amounts of arrears collected expressed as a percentage of the current net collectable debit.
- 3.8 Based on previous years' experience it is prudent to apply a collection rate of 97.1% for the forthcoming financial year. This is a slight downward adjustment of 0.1% to reflect the current economic climate. This will assure that any collection fund surplus/deficit is minimised. This has been reflected in the setting of the Council Tax Base.
- 3.9 The recommended figure for 2024/25 is 95,993.93. Compared to the 2023/24 figure of 95,585.07. This is an increase of 408.86. The Council Tax Base has increased due to an increase in the number of properties and projected number of new builds. In addition, the proposed changes to empty property premiums have been factored into the calculations. This is offset by an increase in the number of residents claiming a Council Tax Reduction and a likely reduction in collection rates.