

Date: 3 January 2025  
My ref: Cabinet Executive  
Your ref:  
Contact: Democratic Services  
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**To Members of the Cabinet Executive**

Councillor Terry Richardson (Leader)	- Leader of the Council
Councillor Maggie Wright (Deputy Leader)	- Finance, People & Performance Portfolio Holder
Councillor Cheryl Cashmore	- Health, Leisure, Climate and Economic Development Portfolio Holder
Councillor Nigel Grundy	- Neighbourhood Services & Assets Portfolio Holder
Councillor Les Phillimore	- Housing, Community Safety and Environmental Services Portfolio Holder
Councillor Ben Taylor	- Planning, Transformation and ICT Portfolio Holder

Dear Councillor,

A meeting of the **CABINET EXECUTIVE** will be held in the Council Chamber on **MONDAY, 13 JANUARY 2025** at **5.30 p.m.** for the transaction of the following business and your attendance is requested.

Yours faithfully



**Gemma Dennis**  
**Corporate Services Group Manager**



## **AGENDA**

1. Apologies for Absence
2. Disclosure of Interests from Members  
To receive disclosures of interests from Members (i.e. the existence and the nature of those interests in respect of items on this agenda).
3. Minutes (Pages 3 - 6)  
To approve and sign the minutes of the meeting held on 27 November 2024 (enclosed).
4. Public Speaking Protocol  
Requests received by the Protocol deadline to be reported by the Senior Democratic Services Officer with details of the Agenda Item to which they relate. (Such persons entitled to use the Protocol attend for the purpose of making representations, answering questions or giving evidence relating to the business of the meeting and the time allocated to each person is a maximum of three minutes unless extended at the discretion of the Chairman).
5. Council Tax - Second Home Premium and Empty Property Premium Amendments (Pages 7 - 12)  
To consider the report of the Council Tax and Benefits Service Manager (enclosed).
6. Establishment 2024/25 and 2025/26 (Pages 13 - 24)  
To consider the report of the Accountancy Services Manager (enclosed).
7. Council Tax Base 2025/26 (Pages 25 - 32)  
To consider the report of the Council Tax Income & Debt Manager (enclosed).
8. National Non-Domestic Rates Base 2025/26 (Pages 33 - 36)  
To consider the report of the Finance Group Manager (enclosed).

## **CABINET EXECUTIVE**

Minutes of a meeting held in the Council Chamber, Council Offices, Narborough

**WEDNESDAY, 27 NOVEMBER 2024**

### **Present:**

Councillor Terry Richardson (Leader of the Council) (Leader)  
Councillor Maggie Wright (Finance, People & Performance Portfolio Holder) (Deputy Leader)

- |                       |   |
|-----------------------|---|
| Cllr. Cheryl Cashmore | - Health, Leisure, Climate and Economic Development Portfolio Holder    |
| Cllr. Nigel Grundy    | - Neighbourhood Services & Assets Portfolio Holder                      |
| Cllr. Les Phillimore  | - Housing, Community Safety and Environmental Services Portfolio Holder |
| Cllr. Ben Taylor      | - Planning, Transformation and ICT Portfolio Holder                     |

### **Also in attendance as Observers:**

Cllr. Nick Brown – Scrutiny Commission Chairman

### **Officers present:-**

- |                  |  |
|------------------|--|
| Julia Smith      | - Chief Executive  |
| Sarah Pennelli   | - Executive Director - S.151 Officer                               |
| Marc Greenwood   | - Executive Director - Place                                       |
| Paul Coates      | - Neighbourhood Services Group Manager                             |
| Gemma Dennis     | - Corporate Services Group Manager                                 |
| Caroline Harbour | - Environmental Health, Housing & Community Services Group Manager |
| Anna Farish      | - Environmental Services Manager                                   |
| Sandeep Tienca   | - Senior Democratic Services & Scrutiny Officer                    |
| Nicole Cramp     | - Democratic & Scrutiny Services Officer                           |

**150. DISCLOSURE OF INTERESTS FROM MEMBERS**

No disclosures were received.

**151. MINUTES**

The minutes of the meeting held on 4 November 2024, as circulated, were approved and signed as a correct record.

**152. PUBLIC SPEAKING PROTOCOL**

No requests were received.

**153. THE DISTRICT OF BLABY (OFF-STREET PARKING PLACES) ORDER 2024**

Considered – Report of the Environmental Services Manager.

Other Options Considered:

1. There is the option to make no amendments to the current parking places order, however this would not allow for effective enforcement where experimental orders have been in place. Failure to introduce charging at the Bouskell Park Car Park would not be in line with the previously approved Parks and Open Spaces Strategy and Car Parking Strategy.
2. The Notice of Making is a legal requirement to allow changes to be made to the operation of car parks within the district.

**DECISIONS**

1. That the responses received during the Consultation be considered.
2. That the Notice of Making for the District of Blaby (Off-Street Parking Places) Order 2024 be approved for publication.

Reasons:

1. That Cabinet review the consultation responses detailed in Table 1 of the report.
2. There is a statutory process to be followed to introduce any changes to the way in which the Council regulates its car parks.

**154. CORPORATE ACTION PLAN 2024-25 MID-YEAR PROGRESS REPORT**

Considered – Report of the Business Systems, Performance & Information Manager, presented by the Chief Executive.

Other Options Considered – No other options were considered. It is important that residents, partners, Elected Members, and staff are familiar with how the Council is delivering against its agreed actions and priorities.

**DECISION**

That progress made against the Corporate Action Plan 2024-25 be noted.

Reason:

It is important that Elected Members and staff are familiar with how the Council is delivering against its agreed actions and priorities.

**THE MEETING CONCLUDED AT 5.39 P.M.**

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## Blaby District Council

### Cabinet Executive

<b>Date of Meeting</b>	13 January 2025
<b>Title of Report</b>	<b>Council Tax – Second Home Premium and Empty Property Premium amendments</b> This is a Key Decision and is on the Forward Plan.
<b>Lead Member</b>	<b>Cllr. Maggie Wright - Finance, People &amp; Performance (Deputy Leader)</b>
<b>Report Author</b>	Revenues & Benefits Manager
<b>Strategic Themes</b>	All Themes: Enabling communities and supporting vulnerable residents; Enhancing and maintaining our natural and built environment; Growing and supporting our economy; Keeping you safe and healthy; Ambitious and well managed Council, valuing our people

#### 1. What is this report about?

- 1.1 The Levelling Up and Regeneration Act 2023 gives Local Authorities the option to include a council tax premium on properties which are occupied periodically (second homes) and a reduction from two years to one year before an empty home premium is applied.
- 1.2 The proposal also seeks to provide notice that the Council will introduce further premiums to long term empty homes

#### 2. Recommendation(s) to Cabinet Executive

- 2.1 To increase Council Tax for all properties which are occupied periodically by 100% from 1 April 2026 subject to any exemptions set out the Local Government Finance Act 1992.
- 2.2 To increase the Council Tax empty homes premium to 100% for properties empty for between one and five years (currently over 2 years) from 1 April 2026 subject to any exemptions set out in the Local Government Finance Act 1992 and guidance.
- 2.3 To increase the Council Tax empty homes premium to 200% for properties empty for between five years and ten years from 1 April 2026 subject to any exemptions set out in the Local Government Finance Act 1992 and guidance.

- 2.4 To increase the Council Tax empty homes premium to 300% for properties empty over ten years from 1 April 2026 subject to any exemptions set out in Local Government Finance Act 1992 and guidance.

\*All recommendations are subject to feedback following the end of the consultation period at 11.59pm on Monday 6<sup>th</sup> January.

### **3. Reason for Decisions Recommended**

- 3.1 The purpose of changing the Empty Homes Premium for long-term empty properties is to provide owners with a further incentive to bring empty homes back into use, thus supporting the aims of the Council's Empty Homes Enforcement Strategy as well as generating additional Council Tax income. The current Empty Homes Premium that is applied by the Council is 100% for properties that have been empty for 2 years and over.
- 3.2 The purpose of the Second Home Premium is to close the loophole where furnishing an empty property negates the Empty Home Premium charge as well as generating additional Council Tax income.

## **4. Matters to consider**

### **4.1 Background**

For Council Tax purposes second homes are properties that are furnished but where no-one lives as their main residence. Council Tax is charged at the standard 100% charge, in line with the property council tax band. The Levelling Up and Regeneration Act 2023, inserts a new Section 11C of The Local Government Finance Act 1992, to enable Billing Authorities to determine a higher amount for properties occupied periodically (second homes) of up to an additional 100%. The conditions are:

- There is no resident of the property and
- The property is substantially furnished.

There is no legal definition for what constitutes substantially furnished. In any disputed cases we will always visit and make an assessment.

With increased pressure to find housing for people in need the Council wants to encourage homeowners to bring homes into use to the benefit of all residents.

As of 1<sup>st</sup> December 2024, Blaby District Council has 115 properties recorded as Second Homes. The breakdown is as follows:

Band A	Band B	Band C	Band D	Band E	Band F
15	26	33	15	9	1



Based on the Council Tax charge for 2024/25 financial year, if an additional 100% second home premium were to be introduced, additional charges of approximately £256,000 could be billed. It is estimated that approximately £21,000 of the premium is attributable to Blaby District Council.

Long-term empty homes within Blaby District Council, are currently subject to an Empty Homes Premium, introduced in April 2019 and which allows additional council tax premium charge as follows:

- 100% additional Empty Homes Premium on properties which are empty for more than two years.

The Levelling Up and Regeneration Act 2023 Section 79, amends Section 11B of The Local Government Finance Act 1992. This changes the definition of a long-term empty dwelling, allowing an empty home premium of an additional 100% on properties which are empty for more than one year, instead of two years.

Local Government Finance Act 1992, (as amended) Section 11B (1C) also allows further additional premiums on empty homes:

- 200% additional Empty Homes Premium on properties which are empty for more than five years but less than ten years.
- 300% additional Empty Homes Premium on properties which are empty for more than 10 years

Number of properties that would be subject to these premiums:

Level of Premium	Number of properties subject to a Premium on 1 <sup>st</sup> December 2024
100% premium on properties which have been empty for more than one year but less than five years	279
200% premium on properties which have been empty for five years or more but less than ten years	15
300% premium on properties which have been empty for ten years or more	5

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
1 to 5 years	36	102	65	33	22	14	6	1
5 to 10 Years	3	4	2	2	1	3	0	0
10 years and over	1	2	1	1	0	0	0	0

The Local Government Finance Act 1992 (as amended) section 11C subsection (3) legislates that any Billing Authority wishing to implement the discretionary second home premium charge must make a Council resolution confirming its requirements at least one year before the beginning of the financial year to which it relates, hence the request for the approval to increase Council Tax on second homes at this early stage.

A billing authority that wishes to vary a determination relating to the Empty Homes Premium must do so before the beginning of the financial year under Section 11B of the Local Government Finance Act 1992 (as amended) subsection (5).

Any additional income generated would be shared across local Parish Councils, Leicestershire County Council, the Office of the Police and Crime Commissioner and Combined Fire Authorities as all other Revenue from Council Tax. The additional income generated that is attributable to Blaby District Council is not estimated to be a significant sum given a number of properties have already reached the time threshold for the 100% premium to be paid.

#### 4.2 Proposal(s)

It is proposed that the following Empty Homes Premiums are approved for introduction from 1<sup>st</sup> April 2026:

- 100% additional Empty Homes Premium on properties which are empty for more than one year but less than five years.
- 200% additional Empty Homes Premium on properties which are empty for more than five years but less than ten years.
- 300% additional Empty Homes Premium on properties which are empty for more than 10 years.

In addition to this it is also proposed that Council Tax for all properties which are occupied periodically (Second Homes) is increased by 100% approved for

introduction from 1st April 2026 subject to any exemptions set out in Regulations.

The above proposals are subject to taking into account the consultation feedback which closes after publication of this report.

#### 4.3 Relevant Consultations

Appendix A to follow once the consultation which is currently in progress has closed.

#### 4.4 Significant Issues

In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Public Health Inequalities. An Equalities Impact Needs Assessment has been completed and there are no areas of concern.

### 5. Environmental impact

- 5.1 No Net Zero and Climate Impact Assessment (NZCIA) is required for this report.

### 6. What will it cost and are there opportunities for savings?

- 6.1 The financial implications associated with the recommendations have been detailed within the main body of the report. It should be noted also that the Council have the software to enable the billing amendments to take place without incurring further costs.

### 7. What are the risks and how can they be reduced?

- 7.1 .

Current Risk	Actions to reduce the risks
If it becomes difficult to collect the higher council tax or owners use tactics to avoid the premium then the additional income, even after the exemptions, may not be fully realised	Officers will monitor the collection of the Council Tax Premiums and take measures to collect the outstanding debt.
If owners continue to leave properties empty or as second homes the number of properties in these categories will not reduce and will not come back into use.	Officers will continue to monitor the situation and look at alternative measures to encourage properties to be brought back into use.

## **8. Other options considered**

- 8.1 The alternative considered was to keep the empty home premium at its current level and not to introduce the second home premium but given the priority to increase the availability of affordable housing in the district this would not help to utilise this measure to encourage owners to bring properties back into occupation.

## **9. Appendix**

- 9.1 Appendix A – Consultation Report (To follow)

## **10. Background paper(s)**

- 10.1 [The Levelling Up and Regeneration Act 2023](#) – Chapter 2 Section 79 and 80
- 10.2 [The Local Government Finance Act 1992 Section 11B](#) (1C)
- 10.3 [The Local Government Finance Act 1992 Section 11C](#)
- 10.4 Equalities Impact Needs Assessment (EINA)

## **11. Report author's contact details**

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## Blaby District Council

### Cabinet Executive

<b>Date of Meeting</b>	13 January 2025
<b>Title of Report</b>	<b>Establishment 2024/25 and 2025/26</b> This is a Key Decision and is on the Forward Plan.
<b>Lead Member</b>	<b>Cllr. Maggie Wright - Finance, People &amp; Performance (Deputy Leader)</b>
<b>Report Author</b>	Accountancy Services Manager
<b>Strategic Themes</b>	All Themes: Enabling communities and supporting vulnerable residents; Enhancing and maintaining our natural and built environment; Growing and supporting our economy; Keeping you safe and healthy; Ambitious and well managed Council, valuing our people

#### 1. What is this report about?

- 1.1 To provide members with an update in respect of the 2024/25 establishment budget, and to set out the proposed establishment budget for 2025/26.

#### 2. Recommendation(s) to Cabinet Executive

- 2.1 That the latest forecast in respect of the 2024/25 establishment is accepted.
- 2.2 That the proposed establishment budget for 2025/26 is approved.
- 2.3 That additional resource requirement for 2025/26 as set out in paragraph 4.4, is approved.

#### 3. Reason for Decisions Recommended

- 3.1 The cost of the establishment is a significant part of the council's overall budget and members are asked to consider and approve the budget for the next financial year. The final establishment costs will be incorporated into the General Fund budget for consideration in February 2025.

#### 4. Matters to consider

##### 4.1 Background

Establishment costs represent a substantial proportion of the Council's core costs, and include salaries, employers' pension and national insurance

contributions, as well as provisions for sickness, family leave, temporary staffing and agency costs.

The following report sets out the key facts and figures in relation to the size and structure of the current establishment, the associated costs, and additional staff-related information. It is based on the available information at the time of writing but any future changes which come to light will be reflected in the final budget proposals in February 2025.

#### 4.2 Establishment Budget – Current Year

The 2024/25 Establishment cost which formed part of the original budget approved by Council on 27th February 2024 was £16,749,185 before taking into account external funding. The net budget after external funding was £13,833,688.

This allowed for a 3% estimated pay increase plus an additional 1% estimate that was built into central provisions, the cost of employers' national insurance and pension contributions, contractual increments, and the Apprenticeship Levy.

Since the budget was approved in February the following changes have been made to the establishment, this also includes budgets brought forward from 2023/24 specifically for Establishment posts, and establishment changes approved by Cabinet during the year -

	<b>Gross Cost £</b>	<b>External Funding £</b>	<b>Net Cost £</b>
<b>Approved Budget</b>	<b>16,749,185</b>	<b>(2,915,497)</b>	<b>13,833,688</b>
Finance	10,782	0	10,782
Housing Services Assistant and Agency	60,895	(60,895)	0
Parks & Open Spaces Operatives regrade	25,807	0	25,807
Light Bulb Project	129,248	(129,248)	0
SPA Parent and Children – Active Blaby	42,750	(42,750)	0
SPA Sports	0	(61,365)	(61,365)
SPA Older People & Health	40,540	(40,540)	0
SPA Inactive Young People	39,222	(39,222)	0
SPA Commissioning Fund	40,779	(40,779)	0
New Lubbethorpe	0	7,000	7,000
Oadby & Wigston Partnership	571	(21,981)	(21,410)
Other minor adjustments	8,121	0	8,121
<u>Removed:</u> Final amendments made following approval of changes to Senior Management Structure November 2023	(30,885)	0	(30,885)
<b>Working Budget</b>	<b>17,117,015</b>	<b>(3,345,277)</b>	<b>13,771,738</b>

### Performance against the Budget

As at 31<sup>st</sup> October, at an overall level, establishment costs were £9,723,569, against a profiled budget of £9,907,874, i.e. £184,305 under the profiled budget. The variances are shown in the table below:

Portfolio	(Under)/Over £
Planning, Transformation & IT	(51,748)
Neighbourhood Services & Assets	(28,505)
Health, Leisure, Climate & Economic Development	(91,616)
Leader	(15,326)
Housing, Community Safety and Environmental Services	(130,378)
Finance, People and Performance	138,843
Central Provisions	(5,575)
Total Variance	(184,305)

### Reasons for variances

An estimate of 3% had been originally budgeted for the pay award, with an additional 1% equating to £164,000 held centrally. The Chief Executive and Chief Officers (Directors and Group Managers) was agreed at 2.5%. The offer made and agreed for Officers on grade 1 to 9 was a flat rate of £1,290 per annum across all scale points.

Vacant posts account for a large proportion of underspends across departments, HR continue to work with Service Managers to recruit to vacancies. A vacancy provision of £250,000 is included within the Establishment for vacancies arising through the year.

The Accountancy team will be working on updating the Establishment budgets during January and February, to remove any known vacancy savings and account for the full pay award, this will enable a clearer outturn forecast to be seen.

### Staff Turnover

Staff turnover for 2023/24 was 15.51%, compared to 16.02% in the previous year.

### Sickness Absence

The actual number of days lost to sickness in 2023/24 was 10.73 days per employee, compared to 7.66 days in the previous year. There was an increase

of 869 days lost to long term sickness in 2023/24 and short term sickness also increased with an additional 180 days recorded in 2023/24.

#### 4.3 Budget Proposals 2025/26

The estimated costs for 2025/26, as shown in the table at Appendix A, are based on the forecast establishment as at 1<sup>st</sup> April 2025.

A 3% pay award has been built into the budget. Any change to this situation will be reflected in the base budget as soon as it becomes known.

In addition to a pay award provision, the budget proposals for 2025/26 take into account the cost of employers' national insurance and pension contributions, contractual increments, the Apprenticeship Levy, and any movement in headcount.

The establishment budget for 2025/26 is £18,890,310 before taking into account external funding. It is estimated that external funding will account for £3,943,536, leaving a net establishment cost of £14,946,774 for the year. This represents an increase of £1,175,036 compared with the 2024/25 current Working Budget.

Appendix B details the movements in posts between the Original approved 2024/25 budget and the proposed budget for 2025/26.

##### Full Time Equivalents (FTEs)

The establishment budget is based upon 411 posts, or 382.37 full time equivalents (FTEs). Appendix B provides a summary of the movement between the two years.

##### Employers' National Insurance Contributions

Contribution rates and thresholds for 2025/26 have been announced and, therefore, contributions have been included in the budget at the new proposed rate of 15% with the revised thresholds from April 2025. The increase of 1.2% year on year and reduction in threshold leads to additional costs of £345,000 which could be partly or fully reimbursed. Clarity is still being sought as to what reimbursement will be made to the Council regarding this additional cost. We have included what is believed to be the worst case scenario of £117,000 reimbursement in the budget.

##### Employers' Pension Contributions

Contributions to the Local Government Pension Scheme (LGPS) have been included in the Establishment at 28.3%. The rate has remained unchanged from 2024/25 and will remain the same through to 2025/26.

Rates are set by Leicestershire County Council, the scheme administrators, in conjunction with the Pensions Actuary on a triennial basis.



### External Funding

The following table demonstrates the extent to which services are funded or part-funded by external grants and contributions over the two years 2024/25 and 2025/26. These figures also appear in Appendix A.

	<b>2024/25 Approved £</b>	<b>2024/25 Working £</b>	<b>2025/26 Base £</b>
Defra Air Quality	32,350	32,350	39,600
Housing Services	131,500	192,395	323,680
SPA – Parents & Children	0	42,750	0
SPA – Older People & Health	0	40,540	0
SPA – Inactive Young People		39,222	
SPA - Sports	0	61,365	62,300
OWBC SPA Commissioning Funding	0	40,779	0
Light Bulb Contingency	0	20,600	0
Light Bulb Pilot	0	108,648	0
Light Bulb Central Hub and Localities*	1,042,053	1,042,053	1,572,190
Hospital & Housing Enablement Officers	522,078	522,078	567,450
New Lubbethorpe	50,000	43,000	40,000
Community & Skills Co-ordinator	10,220	10,220	20,200
Rail Freight Project	9,510	9,510	0
Business Support – UK Shared Prosperity fund	80,781	80,781	0
Building Control Partnership*	1,037,005	1,037,005	1,102,866
Oadby & Wigston Partnership**	0	21,981	0
Active Travel Advisor	0	0	6,300
Food Waste Positions	0	0	208,950
<b>Total</b>	<b>2,915,497</b>	<b>3,345,277</b>	<b>3,943,536</b>

\*Light Bulb and Building Control are Partnerships that Blaby District Council lead on. The External funding detailed in the above table relates to the partners share of Establishment costs.

\*\*£8,691 of the £21,981 was unspent external funding carried forward from 2023/24 for establishment costs.

The table above includes the additional funded resource detailed in section 4.4 of this report.

Salary costs that are reliant upon external funding have only been included in the 2025/26 establishment budget where that funding has formally been confirmed. If external funding is confirmed at a later date, both salary costs and grant income will be brought into the budget at that point.

#### Apprenticeship Levy

All employers with a pay bill of over £3m are required to pay an apprenticeship levy to make an investment in apprentices. Employers pay a levy of 0.5% of their pay bill above £3m. For Blaby this equates to approximately £79,728 in 2025/26. In return, an employer's Apprenticeship Levy Account is credited with a sum of money which may then be spent on training apprentices.

#### Vacancy Savings Provision

The budget makes allowance for vacancy savings of £250,000 arising during the financial year.

#### 4.4 Additional Resource Requirement 2025/26

Approval is requested for the addition of two Homelessness Case Officers, Scale 5, 37 hours per week each, within the Housing Services Team.

The number of Homeless Approaches have increased significantly in the last five years with a marked increase in the last twelve months. In addition, the complexity of cases is increasing with a vast increase in the number of domestic abuse presentations and cases involving mental health considerations. This makes the cases more involved and difficult to resolve.

The Council receives an annual Homelessness Prevention Grant (HPG), which is used to fund a number of posts within the Homelessness team and contributes towards providing the homelessness service. It is proposed to use this funding for the two additional posts.

The total cost of the additional posts is £110,500, which includes salary and oncosts.

To support the delivery of our economic delivery framework, which was approved by Cabinet in September 2023, approval is also requested for the addition of three Economic Development posts.

The Council, along with Leicestershire County Council, Leicester City Council, all Leicestershire District Councils and Leicester, Leicestershire, and Rutland Fire Authority since 2015/16 pooled Business Rates under the Rates Retention Scheme, allowing additional monies raised through Business Rates to be retained in the sub region.

In previous years applications were submitted for the monies to be distributed by the LLEP, to fund projects to support economic growth and infrastructure connected to this, as per the terms of the pooling arrangement. In recent years however, the distribution of the pooled monies was revised and distribution to the participating Council's on agreed basis with Pool members utilising their allocation to support "economic health and vibrancy of our communities.

The distributed pool monies for 2020/21 and 2021/22 totalled £1,065,209 and were transferred to an Earmarked reserve. A further £811,881 has been received for 2022/23, and will be transferred to the Earmarked Reserve at Year End.

The Council has utilised £300,000 during 2024/25 from the Earmarked Reserve to support the Economic Development Service, a further £300,000 is proposed to be used to fund the service during 2025/26.

The total cost of the additional 3 posts is £133,420 including salary and oncosts, funding has been secured for 6 months towards one post, therefore £113,220 is proposed to be funded from the Business Pool Reserve, in addition to the £300,000.

As can be seen in Appendix B, there has been an increase in FTE's for ICT as per the report taken to Council on 27 February 2024. This is as a result of the ICT Service being brought back in house. These posts have been built into the Establishment budget.

Appendix B also reflects 22 full time posts as part of the food waste collection service. The service is to run from 1st April 2026, therefore budget has been added for these posts for 3 months to enable recruitment to be undertaken in advance of the service going live. New burdens funding is expected to be received to cover the costs.

#### 4.5 Significant Issues

In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities and there are no areas of concern.

### 5. Environmental impact

#### 5.1 In preparing this report, the author has considered the impact on the Environment, and there are no areas of concern.

No Net Zero and Climate Impact Assessment (NZCIA) is required for this report.

### 6. What will it cost and are there opportunities for savings?

#### 6.1 Financial implications are covered throughout this report.

## **7. What are the risks and how can they be reduced?**

### **7.1**

Current Risk	Actions to reduce the risks
Withdrawal of external funding used to support posts within the establishment.	Salary costs have only been included within the establishment where external funding has been confirmed for 2025/26. Beyond 2025/26 officers will maintain dialogue with partners in order to identify any loss of external funding at an early stage.
Contribution rates for employer's national insurance and pension contributions could exceed the assumptions built into the draft budget.	Officers will monitor announcements by the Government and Leicestershire County Council to ensure that any changes to contribution rates are reflected in the final budget proposals.

## **8. Other options considered**

- 8.1 Not to produce a separate report on establishment costs ahead of the main budget proposals. This option is not considered appropriate given that the establishment budget constitutes such a significant proportion of core costs.

## **9. Appendix**

- 9.1 Appendix A – Budgeted Establishment Costs for 2024/25 and 2025/26
- 9.2 Appendix B – Numbers of FTEs for 2024/25 and 2025/26

## **10. Background paper(s)**

- 10.1 None.

## **11. Report author's contact details**

Joanne Davis Accountancy Services Manager  
Joanne.davis@blaby.gov.uk 0116 272 7625

## Establishment Costs Summary Approved 2024-25 - Revised Working 2024-25 - Proposed 2025-26

	February 2024 - Approved Budget 2024-25	Externally Funded	Net Approved Budget 2024-25	Revised Working Budget 2024-25	Externally Funded	Net Working Budget 2024-25	Difference Between Net Working to Net Original	Proposed Budget 2025-26	Externally Funded	Net Proposed Budget 2025-26	Difference Between Net Proposed to Net Original	Difference Between Net Proposed to Net Working
LEADER	1,848,721	0	1,848,721	1,848,721	0	1,848,721	0	1,958,960	0	1,958,960	110,239	110,239
FINANCE, PEOPLE & PERFORMANCE	2,984,542	0	2,984,542	2,995,324	0	2,995,324	10,782	3,128,180	0	3,128,180	143,638	132,856
NEIGHBOURHOOD SERVICES & ASSETS	4,990,808	-1,037,005	3,953,803	5,113,242	-1,037,005	4,076,237	122,434	5,692,380	-1,311,816	4,380,564	426,761	304,327
HEALTH, LEISURE, CLIMATE AND ECONOMIC DEVELOPMENT	2,338,679	-1,655,132	683,547	2,512,398	-2,031,017	481,381	-202,166	2,958,400	-2,228,440	729,960	46,413	248,579
HOUSING, COMMUNITY & ENVIRONMENTAL SERVICES	2,391,150	-163,850	2,227,300	2,452,045	-224,745	2,227,300	0	2,654,620	-363,280	2,291,340	64,040	64,040
PLANNING, TRANSFORMATION & IT	2,031,285	-59,510	1,971,775	2,031,285	-52,510	1,978,775	7,000	2,497,770	-40,000	2,457,770	485,995	478,995
ADDITIONAL 1% PAY INCREASE PROVISION	164,000	0	164,000	164,000	0	164,000	0	0	0	0	-164,000	-164,000
	16,749,185	-2,915,497	13,833,688	17,117,015	-3,345,277	13,771,738	-61,950	18,890,310	-3,943,536	14,946,774	1,113,086	1,175,036
<b>CENTRAL PROVISIONS</b>												
SICK PAY/COVER	25,625	0	25,625	25,625	0	25,625	0	25,625	0	25,625	0	0
OCCUPATIONAL MATERNITY PAY	21,000	0	21,000	21,000	0	21,000	0	21,000	0	21,000	0	0
GROSS STATUTORY MATERNITY PAY	43,200	0	43,200	43,200	0	43,200	0	43,200	0	43,200	0	0
RECOVERABLE STAT. MATERNITY PAY	-35,553	0	-35,553	-35,553	0	-35,553	0	-35,553	0	-35,553	0	0
CHILDCARE VOUCHER SCHEME	40	0	40	40	0	40	0	40	0	40	0	0
APPRENTICE LEVY	71,882	0	71,882	71,882	0	71,882	0	79,452	0	79,452	7,570	7,570
ESTIMATED REIMBURSEMENT OF EMPLOYERS NATIONAL INSURANCE CONTRIBUTIONS	0	0	0	0	0	0	0	-117,000	0	-117,000	-117,000	-117,000
<b>OTHER</b>												
NET TURNOVER SAVINGS RE VACANCIES	-250,000	0	-250,000	-250,000	0	-250,000	0	-250,000	0	-250,000	0	0
	16,625,379	-2,915,497	13,709,882	16,993,209	-3,345,277	13,647,932	-61,950	18,657,074	-3,943,536	14,713,538	1,003,656	1,065,606

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## Movement in Posts between Original Budget 2024/25 and Proposed Budget 2025/26

Cost Code	Department	Original Budget 2024/25	Original No of Posts	Original FTE	Movement in Posts	Movement in FTE	Proposed Budget 2025/26	Proposed No of Posts	Proposed FTE
	<b>LEADER</b>								
1103, 8023,8023,8090,8037	CHIEF EXECUTIVE, EXECUTIVE DIRECTORS AND CORPORATE HEALTH AND SAFETY	649,258	5	5.00	0	0.00	661,870	5	5.00
1109	COMMUNICATIONS	289,411	6	5.54	0	0.00	313,540	6	5.54
1111	INFORMATION MANAGEMNT	98,802	2	2.00	0	0.00	105,200	2	2.00
1301	CORPORATE SERVICES GROUP MANAGER	143,865	2	1.91	0	0.00	154,300	2	1.91
1305	ELECTORAL SERVICES	122,460	3	2.67	0	-0.06	129,730	3	2.61
1308	LAND CHARGES	179,659	5	5.00	0	0.00	200,380	5	5.00
1370	DEMOCRATIC SERVICES & GOVERNANCE	112,332	2	2.00	0	0.00	123,860	2	2.00
8005	DEMOCRATIC SERVICES	139,655	3	3.00	0	0.00	149,550	3	3.00
8037	PA TEAM	113,279	3	2.43	0	0.00	120,530	3	2.43
	<b>1,848,721</b>	<b>31</b>	<b>29.55</b>				<b>1,958,960</b>	<b>31</b>	<b>29.49</b>
	<b>FINANCE, PEOPLE &amp; PERFORMANCE</b>								
8006	FINANCE	671,255	15	12.54	0	0.78	734,950	15	13.32
3070	INCOME & COLLECTIONS	259,675	6	6.00	0	0.00	275,840	6	6.00
8002	HR & TRAINING	367,272	7	6.59	0	0.00	386,800	7	6.59
8025	CUSTOMER SERVICES	494,476	18	13.73	-2	-0.76	526,320	16	12.97
1112	PERFORMANCE MANAGEMENT	171,611	4	3.04	0	0.03	176,180	4	3.07
1302	REVENUES	337,211	10	8.59	0	0.19	374,230	10	8.78
2272	UK SHARED PROSPERITY FUND	80,781	2	2.00	-2	-2.00	0	0	0.00
3008	BENEFITS	602,261	17	14.46	-1	0.16	653,860	16	14.62
	<b>2,984,542</b>	<b>79</b>	<b>66.95</b>				<b>3,128,180</b>	<b>74</b>	<b>65.35</b>
	<b>NEIGHBOURHOOD SERVICES &amp; ASSETS</b>								
2005	PARKS AND OPEN SPACES	485,099	11	11.00	0	0.00	536,840	11	11.00
2126	ENVIRONMENTAL MAINTENANCE	436,010	12	11.00	0	0.00	470,340	12	11.00
2127	REFUSE & RECYCLING	1,874,851	48	47.00	0	0.00	2,011,310	48	47.00
2130	VEHICLE MAINTENANCE	363,621	6	6.00	0	0.00	394,270	6	6.00
2144	FOOD WASTE	0	0	0.00	22	22.00	208,950	22	22.00
2212	BUILDING CONTROL	1,337,781	29	24.74	0	0.00	1,396,210	29	24.74
8008	COUNCIL OFFICES/CLEANERS/CARETAKERS	70,854	2	2.00	0	0.00	78,740	2	2.00
8016,8060,8070	NEIGHBOURHOOD SERVICES GROUP MANAGER, MANAGEMENT, ADMIN AND ASSETS & MAJOR PROJECTS MANAGEMENT	302,650	6	6.00	2	1.61	468,500	8	7.61
8029	PROPERTY SERVICES	119,942	2	2.00	0	0.00	127,220	2	2.00
	<b>4,990,808</b>	<b>116</b>	<b>109.74</b>				<b>5,692,380</b>	<b>140</b>	<b>133.35</b>
	<b>HEALTH, LEISURE, CLIMATE AND ECONOMIC DEVELOPMENT</b>								
2003,2017,2036,2141, 8052	LEISURE DEVELOPMENT - SPORTS, ACTIVE TRAVEL, A PLACE TO GROW, CORPORATE HEALTH IMPROVEMENTS AND DWP - FLEXIBLE SUPPORT	140,549	4	3.36	1	0.90	193,080	5	4.26
2044	HOSPITAL HOUSING ENABLER TEAM	522,078	13	10.77	1	1.77	567,450	14	12.54
2140	HEALTH & RECREATION	107,281	2	2.00	0	0.00	113,620	2	2.00
3500	LIGHTBULB CENTRAL HUB	1,042,053	25	22.54	9	10.46	1,572,190	34	33.00
8017	COMMUNITY DEVELOPMENT AND PARTNERSHIPS	344,509	8	7.22	2	2.00	460,220	10	9.22
8050	REGULATORY & LEISURE SERVICES GRP MGR	134,427	2	1.61	-2	-1.61	0	0	0.00
8055	TOURISM	47,782	2	1.00	0	0.00	51,840	2	1.00
	<b>2,338,679</b>	<b>56</b>	<b>48.50</b>				<b>2,958,400</b>	<b>67</b>	<b>62.02</b>
	<b>HOUSING, COMMUNITY, SAFETY &amp; ENVIRONMENTAL SERVICES</b>								
2006	COMMUNITY SERVICES	367,912	7	7.00	1	0.00	385,170	8	7.00
2025	CHILDRENS SERVICES	77,946	2	1.50	0	0.00	82,510	2	1.50
3021	HOUSING SERVICES	729,652	17	16.00	2	2.00	928,290	19	18.00
3050	COMMUNITY SERVICES GROUP MANAGER	125,592	2	1.50	0	0.00	135,060	2	1.50
8013, 2054	ENVIRONMENTAL SERVICES and DEFRA AIR QUALITY	392,297	9	7.84	0	0.16	429,440	9	8.00
8014	ENVIRONMENTAL HEALTH	697,751	16	14.17	0	0.00	694,150	16	14.17
	<b>2,391,150</b>	<b>53</b>	<b>48.01</b>				<b>2,654,620</b>	<b>56</b>	<b>50.17</b>
	<b>PLANNING, TRANSFORMATION &amp; IT</b>								
2202	PLANNING DELIVERY	726,485	15	13.98	0	0.17	777,750	15	14.15
2204	PLANNING ENFORCEMENT	196,234	4	4.00	0	0.00	176,390	4	4.00
2205	PLANNING POLICY	375,875	7	6.41	0	0.48	417,610	7	6.89
2215	NEW LUBBESTHORPE	130,506	2	2.00	0	0.00	136,440	2	2.00
2270, 2210,2013,2214	PLANNING GROUP MANAGER, PLANNING ADMIN, STRATEGIC GROWTH AND RAIL FREIGHT HUB	249,171	4	3.12	-1	-0.17	236,590	3	2.95
8007	ICT SERVICES	0	0	0.00	7	7.00	380,980	7	7.00
8200	SERVICE TRANSFORMATION	177,497	2	2.00	0	0.00	186,240	2	2.00
8202	SERVICE TRANSFORMATION SM	175,517	3	3.00	0	0.00	185,770	3	3.00
	<b>2,031,285</b>	<b>37</b>	<b>34.51</b>				<b>2,497,770</b>	<b>43</b>	<b>41.99</b>
	<b>TOTALS</b>	<b>16,585,185</b>	<b>372</b>	<b>337.26</b>	<b>39</b>	<b>45.11</b>	<b>18,890,310</b>	<b>411</b>	<b>382.37</b>

\* The additional posts detailed in section 4.4 of the Establishment Report are included in the above table

\*\* In addition to the 2024/25 figures above, £164,000 general pay provision was included in Establishment

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## Blaby District Council

### Cabinet Executive

<b>Date of Meeting</b>	13 January 2025
<b>Title of Report</b>	<b>Council Tax Base 2025/26</b> This is a Key Decision and is on the Forward Plan.
<b>Lead Member</b>	<b>Cllr. Maggie Wright - Finance, People &amp; Performance (Deputy Leader)</b>
<b>Report Author</b>	Council Tax Income & Debt Manager
<b>Strategic Themes</b>	Ambitious and well managed Council, valuing our people

#### 1. What is this report about?

- 1.1 The purpose of this report is to set the Council Tax Base for the 2025/26 year so that in February, Council will be able to use this information and set the Council Tax for the year. The report also seeks approval to set aside 'special items' of expenditure under Section 34 and 35 of the Local Government Finance Act 1992.

#### 2. Recommendation(s) to Cabinet Executive

- 2.1 That the Tax Base for the year 2025/26 is set at 34,672.75
- 2.2 The amount calculated by Blaby District Council as the Council Tax Base for each of the District's Parishes for the year 2025/26 is shown at Appendix C.
- 2.3 That the Tax Base is prepared without taking into account special expenses under Section 34a and 35 of the Local Government Finance Act 1992.

#### 3. Reason for Decisions Recommended

- 3.1 The Council is statutorily required to set its base each year by 31st January before the subject year.
- 3.2 To enable the Tax Base to be prepared without taking into account special expenses as explained below.

#### 4. Matters to consider

- 4.1 Background  
The Council Tax Base is the measure used to calculate the Council's tax setting capacity for Council Tax. The Local Authorities (Calculation of

Council Tax Base) (England) Regulations 2012 contains the rules which officers have used to set the Council Tax Base.

- 4.2 The total number of dwellings in the district are included in one of eight Council Tax bands (with A being the lowest and H being the highest value property). The Tax Base is calculated by taking the total number of dwellings and then applying a number of discounts or premiums. A formula is then applied which converts the number of dwellings into an average number which is the number of properties equivalent to an average Band D property.

The Tax Base and Council Tax amount is always quoted as an average Band D equivalent.

Details of the applicable adjustments and the formula used is shown in Appendix A.

The level of Council Tax Support is also applied to the calculation.

The final element of the calculation is the assumed level of Council Tax that cannot be collected. For many years the collection rate has been set at 99%. In light of the impact of the current economic climate on growth on Council Tax and Non-Domestic Rates collection, consideration has been given as to whether the collection rate should be reduced. As no major impact has been seen over the past 4 years to reduce the collection rate, it is proposed that the rate is left unchanged for 2025/26.

- 4.3 As of 1st December 2024, there were 44,784 Council Tax dwellings in the district which has been calculated to produce a Council Tax Base of 34,672.75, Band D equivalent dwellings.

The change in the Council Tax Base from 2024/25 is an increase of 166.92. This increase is due to a combination of growth in the number of dwellings, a change in the number of discounts awarded, discount changes for second homes and premium charges for long term empty properties.

- 4.4 Section 34 and 35 of the Local Government Finance Act detail how Parish precepts are treated and allows the Parish precepts to be included in the Council Tax bills for the district.

Section 35 of the act requires the Authority to carry out separate calculations for each parish if the district carries out a function for one parish that is not provided to others and other parishes carry out that function themselves.

These calculations add an unnecessary complication to the precept setting and therefore recommendation 2.3 allows the Authority to calculate the Tax Base without having to take these 'special items' into consideration.

- 4.5 In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities, and Climate Local and there are no areas of concern.

## **5. Environmental impact**

- 5.1 None – the setting of the Council Tax Base is a statutory requirement.

## **6. What will it cost and are there opportunities for savings?**

- 6.1 The financial implications of this Tax Base will be dealt with in the setting of the Council Tax 2025/26 at the Council Meeting in February 2025.

## **7. What are the risks and how can they be reduced?**

### **7.1**

Current Risk	Actions to reduce the risks
Not setting the Tax Base correctly and thereby not collecting enough Council Tax to provide services.	The Tax Base calculations are based on most current and up to date information.
The Tax Base may be impacted by the effects of the current economic climate on growth.	The current economic climate on growth may result in the number of properties being built being lower than estimated. This will reduce the Tax Base, but the Council will continue to monitor the situation to highlight any impact this may have.

## **8. Other options considered**

- 8.1 None – the setting of the Council Tax Base is a statutory requirement.

## **9. Appendix**

- 9.1 Appendix A – Definitions of Council Tax Base Calculation
- 9.2 Appendix B – District Summary Total, Council Tax Base Calculation 2025/26
- 9.3 Appendix C – Council Tax Base Summary by Parish

## **10. Background paper(s)**

- 10.1 File and calculations held by Council Tax Income & Debt Manager

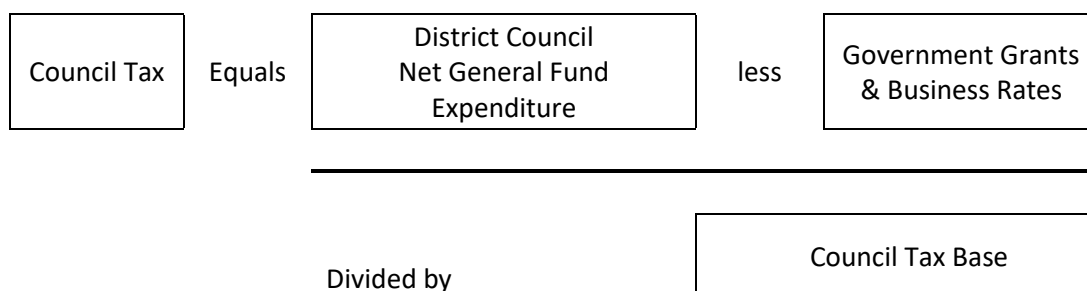
## **11. Report author's contact details**

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skk@blaby.gov.uk

Council Tax Income & Debt Manager  
0116 272 7646

## Appendix A

The calculation for determining the Council Tax in respect of the services provided by Blaby District Council is set out below in narrative form.



A key element of the above calculation is the Council Tax Base itself. This represents the number of Band D equivalent dwellings adjusted for the following items:

- Exemptions;
- Discounts;
- New properties;
- The Collection Rate percentage.

The Council Tax Base (T) calculation is defined by the following formula:-

$$T = A \times B$$

The constituent elements of A and B are set out below:

## **DEFINITION OF A**

In broad terms A equals the aggregate of the Band D equivalent dwellings after taking into account certain adjustments.

The calculation of the Band D equivalent dwellings for each band is known as the 'relevant amount' and is determined in accordance with the following formula:-

$$\text{Relevant amount} = \frac{((H - (I \times E) + J) - Z) \times F}{G}$$

where:-

"H" is equal to:- the number of chargeable dwellings listed in each band on the 1st of December calculated as follows:-

- (i) the number of dwellings in the band listed in the valuation list on the 1st of December, less:-
- (ii) an estimate of the number of exempt dwellings on the 1st of December.

Taking into account alterations to the valuation list, advised by the Valuation Officer, but not shown on the valuation list, together with disabled reductions (i.e. movements to the next band down).

"I" is equal to:- The estimated number of discounts in respect of chargeable dwellings as at the 1st of December, expressed in terms of units of discount.

"E" is equal to:- The appropriate percentage of discount (e.g. 25%).

“J” is equal to:- The estimated amount of changes in the number of chargeable dwellings, shown either as an increase or a decrease, between the 1st of December, and the end of 2025/2026 expressed as full year equivalents, taking into account relevant discounts not included in “I” above.

“Z” is equal to:- The total amount that the authority estimates will be applied in relation to the authority’s council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band.

“F” is equal to:- The multiplier for the valuation band being calculated.

“G” is equal to:- The multiplier for Band D.

The individual band amounts are then aggregated to give a total relevant amount for the District.

### **DEFINITION OF B**

B is equal to the authority’s estimate of its collection rate for the year expressed as a percentage of the total Band D equivalent dwellings. The percentage has been set at 99%. Collection performance during the current financial year indicates that it is appropriate to set a rate of 99%, which will enable the Collection Fund to fully discharge its precepting requirement.

## Appendix B

DISTRICT - SUMMARY TOTAL	Item	Band A(+D/R)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Aggregate
<b>No. of Chargeable Dwellings</b>											
Total Number of Dwellings on Valuation List		0.00	5,035.00	15,684.00	10,262.00	6,930.00	4,623.00	1,659.00	550.00	41.00	44,784.00
Est. No. of Dwellings on List estimated to be exempt (excluding Class A & Class C)		0.00	(173.00)	(194.00)	(186.00)	(89.00)	(54.00)	(14.00)	(10.00)	0.00	
Est. of Income lost due to 1 month Class C exemption (Equivalent, = No. x 0.083)		0.00	(0.73)	(2.16)	(0.32)	0.00	(0.08)	0.00	0.00	0.00	
Est. No. of Dwellings lost from this band moving to lower band due to 'disabled reductions'		0.00	(15.00)	(102.00)	(98.00)	(71.00)	(63.00)	(27.00)	(15.00)	(5.00)	
Est. No. of Dwellings added from next band moving to this band due to 'disabled reductions'.		15.00	102.00	98.00	71.00	63.00	27.00	15.00	5.00	0.00	
Est. No. of Long Term Empty Properties subject to a 100% Premium		0.00	9.00	25.00	10.00	9.00	5.00	7.00	1.00	0.00	
<b>Total</b>	<b>H</b>	<b>15.00</b>	<b>4,957.27</b>	<b>15,508.84</b>	<b>10,058.68</b>	<b>6,842.00</b>	<b>4,537.92</b>	<b>1,640.00</b>	<b>531.00</b>	<b>36.00</b>	
<b>No. of 'Appropriate Percentage' Discounts:</b>											
Single occupier & Disregard Dwellings (Number of dwellings)		(8.00)	(2,995.00)	(5,720.00)	(2,996.00)	(1,575.00)	(786.00)	(228.00)	(71.00)	(2.00)	
Est. No. of Dwellings with Class D & Local Discounts (Equivalent, = No. x 2)		0.00	(206.00)	(112.00)	(38.00)	(28.00)	(38.00)	(22.00)	(20.00)	(10.00)	
<b>Total</b>	<b>I</b>	<b>(8.00)</b>	<b>(3,201.00)</b>	<b>(5,832.00)</b>	<b>(3,034.00)</b>	<b>(1,603.00)</b>	<b>(824.00)</b>	<b>(250.00)</b>	<b>(91.00)</b>	<b>(12.00)</b>	
Appropriate Percentage	<b>E</b>	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
Deduction from Chargeable Dwellings.	<b>I x E</b>	(2.00)	(800.25)	(1,458.00)	(758.50)	(400.75)	(206.00)	(62.50)	(22.75)	(3.00)	
<b>Est. No. of Dwellings not on List but expected to be added to the list by 1 April, 2025</b>											
(Full Year Equivalents - No. x period)		0.00	12.00	10.00	22.00	1.00	0.00	0.00	0.00	0.00	
<b>Est. No. of Dwellings not on List but expected to be listed for the whole or part of the year.</b>											
(Full Year Equivalents - No. x period)		0.00	9.41	46.92	51.91	36.33	5.50	1.00	1.00	0.00	
<b>Est. No. of Dwellings on List or estimated to be added to the list, but expected to be removed</b>											
from the list for the whole or part of the year (Full Year Equivalents - No. x period)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Aggregate effect of changes during the year in the number of discounts, as an equivalent</b>											
number of dwellings. (Increase in discount = reduction in tax base)		(0.06)	(19.49)	(35.20)	(20.70)	(10.14)	(4.34)	(1.33)	(0.54)	(0.07)	
Aggregate of Adjustments	<b>J</b>	(0.06)	1.92	21.72	53.21	27.19	1.16	(0.33)	0.46	(0.07)	
Local Council Tax Support Scheme	<b>Z</b>	0.00	(990.63)	(961.19)	(369.25)	(134.49)	(59.40)	(12.87)	(6.43)	0.00	
Ratio to Band D - Fraction	<b>F/G</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Ratio to Band D - Decimal	<b>F/G</b>	0.55556	0.66667	0.77778	0.88889	1.00000	1.22222	1.44444	1.66667	2.00000	
"Relevant Amount"	<b>A</b>	7.20	2,112.21	10,197.77	7,985.91	6,333.95	5,223.40	2,259.54	837.15	65.86	35,022.99
Collection Rate	<b>B</b>										0.99
Estimate of contributions from MoD (Class O)											0.00
Council Tax Base	<b>T</b>										34,672.75

## Appendix C

Council Tax Base Summary 25/26				
Parish Tax Base				
Parish	This Year	Last Year	Movement	Movement %
Aston Flamville	111.28	120.55	-9.27	-7.69
Blaby	2,199.62	2,199.95	-0.33	-0.02
Braunstone Town	4,899.20	4,901.85	-2.65	-0.05
Cosby	1,183.79	1,180.69	3.10	0.26
Countesthorpe	2,586.08	2,577.26	8.82	0.34
Croft	561.40	556.45	4.95	0.89
Elmesthorpe	306.48	308.17	-1.69	-0.55
Enderby	1,957.24	1,949.15	8.09	0.42
Glenfield	3,809.26	3,785.10	24.16	0.64
Glen Parva	1,881.92	1,865.31	16.61	0.89
Huncote	641.35	644.86	-3.51	-0.54
Kilby	128.78	127.40	1.38	1.08
Kirby Muxloe	2,058.70	2,030.25	28.45	1.40
Leicester Forest East	2,475.41	2,434.19	41.22	1.69
Leicester Forest West	17.14	17.12	0.02	0.12
Lubbesthorpe	982.32	914.41	67.91	7.43
Narborough	3,014.46	3,004.17	10.29	0.34
Potters Marston	12.41	12.67	-0.26	-2.05
Sapcote	1,254.04	1,252.75	1.29	0.10
Sharnford	393.73	400.74	-7.01	-1.75
Stoney Stanton	1,471.47	1,477.15	-5.68	-0.38
Thurlaston	286.83	291.77	-4.94	-1.69
Whetstone	2,421.08	2,435.36	-14.28	-0.59
Wigston Parva	18.76	18.51	0.25	1.35
	34,672.75	34,505.83	166.92	0.48



## Blaby District Council

### Cabinet Executive

<b>Date of Meeting</b>	13 January 2025
<b>Title of Report</b>	<b>National Non-Domestic Rates Base 2025/26</b> This is a Key Decision and is on the Forward Plan.
<b>Lead Member</b>	<b>Cllr. Maggie Wright - Finance, People &amp; Performance (Deputy Leader)</b>
<b>Report Author</b>	Finance Group Manager
<b>Corporate Priority</b>	All Themes: Enabling communities and supporting vulnerable residents; Enhancing and maintaining our natural and built environment; Growing and supporting our economy; Keeping you safe and healthy; Ambitious and well managed Council, valuing our people

#### 1. What is this report about?

- 1.1 The Local Government Finance Act 2012 requires local authorities to set an annual National Non-Domestic Rate Base, otherwise known as the Business Rates Base. The Base must be set by 31st January ahead of the forthcoming financial year.

#### 2. Recommendation(s) to Cabinet Executive

- 2.1 To follow.  
2.2 To follow.

#### 3. Reason for Decisions Recommended

- 3.1 To follow.  
3.2 To follow.

#### 4. Matters to consider

- 4.1 Background

The Local Government Finance Act 2012 requires the Council to formally calculate and approve its NNDR Base for the forthcoming financial year. The NNDR Base represents the estimated level of Business Rates

collectable in the year. It is the figure against which growth or reduced levels of business rates can be measured.

The Council must also complete an annual NNDR1 return to the Department for Levelling Up, Housing and Communities (DLUHC) by 31st January ahead of the new financial year, and it is this return that is used to determine the NNDR Base. The Council is also required to submit a copy of the NNDR1 return to relevant authorities, in this case the Leicestershire County Council, and the Combined Fire Authority.

4.2 Proposal(s)  
To follow.

4.3 Business Rates Pooling  
To follow.

## **5. Significant issues**

5.1 In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities, and Climate Local and there are no areas of concern.

## **6. Environmental impact**

6.1 No direct impact arising from this report.

## **7. What will it cost and are there opportunities for savings?**

7.1 Not applicable.

## **8. What are the risks and how can they be reduced?**

8.1

Current Risk	Actions to reduce the risks
That the impact of valuation appeals on the NNDR Base is greater than expected.	To follow.
That growth estimates are either understated or overstated.	Growth has been included based on known current developments, estimated completions and assumptions about the rateable value that may be determined by the VO. As above, this position will be monitored monthly, and any significant impact brought to members' attention at the earliest opportunity.

**9. Other options considered**

9.1 None. The setting of the NNDR Base is a statutory requirement.

**10. Appendix**

10.1 None.

**11. Background paper(s)**

11.1 None.

**12. Report author's contact details**

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