



## General Purposes Committee

**Monday 8 December 2025 at 9.30 am**

Conference Hall - Brent Civic Centre, Engineers Way,  
Wembley, HA9 0FJ

Please note this will be held as a physical meeting which all Committee members will be required to attend in person.

**The meeting will be open for the press and public to attend or alternatively can be followed via the live webcast. The link to follow proceedings via the live webcast is available [HERE](#)**

### Membership:

#### Members

Councillors:

M Butt (Chair)  
M Patel (Vice-Chair)  
Benea  
Donnelly-Jackson  
Lorber  
Nerva  
Rubin  
Krupa Sheth

#### Substitute Members

Councillors:

Afzal, Akram, Crabb, Farah, Grahl, Knight and Tatler  
  
Councillors:  
Clinton and Martin

**For further information contact:** Rebecca Reid, Governance Officer  
Tel: 020 8937 2469, Email: [rebecca.reid@brent.gov.uk](mailto:rebecca.reid@brent.gov.uk)

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### **Notes for Members - Declarations of Interest:**

If a Member is aware they have a Disclosable Pecuniary Interest\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent and must leave the room without participating in discussion of the item.

If a Member is aware they have a Personal Interest\*\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent.

If the Personal Interest is also significant enough to affect your judgement of a public interest and either it affects a financial position or relates to a regulatory matter then after disclosing the interest to the meeting the Member must leave the room without participating in discussion of the item, except that they may first make representations, answer questions or give evidence relating to the matter, provided that the public are allowed to attend the meeting for those purposes.

### **\*Disclosable Pecuniary Interests:**

- (a) **Employment, etc.** - Any employment, office, trade, profession or vocation carried on for profit gain.
- (b) **Sponsorship** - Any payment or other financial benefit in respect of expenses in carrying out duties as a member, or of election; including from a trade union.
- (c) **Contracts** - Any current contract for goods, services or works, between the Councillors or their partner (or a body in which one has a beneficial interest) and the council.
- (d) **Land** - Any beneficial interest in land which is within the council's area.
- (e) **Licences** - Any licence to occupy land in the council's area for a month or longer.
- (f) **Corporate tenancies** - Any tenancy between the council and a body in which the Councillor or their partner have a beneficial interest.
- (g) **Securities** - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

### **\*\*Personal Interests:**

The business relates to or affects:

(a) Anybody of which you are a member or in a position of general control or management, and:

- To which you are appointed by the council;
- which exercises functions of a public nature;
- which is directed is to charitable purposes;
- whose principal purposes include the influence of public opinion or policy (including a political party of trade union).

(b) The interests of a person from whom you have received gifts or hospitality of at least £50 as a member in the municipal year;

or

A decision in relation to that business might reasonably be regarded as affecting the well-being or financial position of:

- You yourself;
- a member of your family or your friend or any person with whom you have a close association or any person or body who is the subject of a registrable personal interest.

# Agenda

Introductions, if appropriate.

Item	Page
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<b>1</b>	<b>Apologies for absence and clarification of alternate members</b>	
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<b>2</b>	<b>Declarations of interests</b>	
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Members are invited to declare at this stage of the meeting, the nature and existence of any relevant disclosable pecuniary or personal interests in the items on this agenda and to specify the item(s) to which they relate.

<b>3</b>	<b>Deputations (if any)</b>	
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To hear any deputations received from members of the public in accordance with Standing Order 67.

<b>4</b>	<b>Minutes of the previous meeting</b>	<b>1 - 4</b>
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To approve the minutes of the previous meeting held on Monday 13 October 2025 as a correct record.

<b>5</b>	<b>Matters arising (if any)</b>	
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To consider any matters arising from the minutes of the previous meeting.

<b>6</b>	<b>Calculation of Council Tax Base Report 2026/27</b>	<b>5 - 14</b>
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This report is presented to enable the Council to fulfil its statutory role to set a council tax base for 2026/27.

<b>7</b>	<b>Exclusion of Press and Public</b>	
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No items have been identified in advance of the meeting that will require the exclusion of the press or public.

## **8 Any other urgent business**

Notice of items to be raised under this heading must be given in writing to the Deputy Director Democratic and Corporate Governance or their representative before the meeting in accordance with Standing Order 60.

**Date of the next meeting: Monday 19 January 2026**



Please remember to set your mobile phone to silent during the meeting.

- The meeting room is accessible by lift and seats will be provided for members of the public. Alternatively, it will be possible to follow proceedings via the live webcast [HERE](#)



## LONDON BOROUGH OF BRENT

### MINUTES OF THE GENERAL PURPOSES COMMITTEE

Held in the Conference Hall, Brent Civic Centre on Monday 13 October 2025 at 9.30 am

PRESENT: Councillor M Butt (Chair), Councillor M Patel (Vice-Chair) and Councillors Benea, Donnelly-Jackson, Nerva, Rubin and Krupa Sheth.

1. **Apologies for absence and clarification of alternate members**

Apologies for absence were received from Councillor Lorber.

2. **Declarations of interests**

There were no declarations of interests made during the meeting.

3. **Deputations (if any)**

There were no deputations received.

4. **Minutes of the previous meeting**

It was **RESOLVED** that the minutes of the previous meeting held on Monday 19 May 2025 be approved as a correct record.

5. **Matters arising (if any)**

There were no matters arising.

6. **Amendments to Terms and Conditions**

Councillor Mili Patel (Deputy Leader & Cabinet Member for Finance and Resources) was invited to introduce a report from the Corporate Director Finance & Resources, which sought approval to a number of proposed changes to pay and allowances prior to formal consultation with staff and trade unions.

In presenting the report, Councillor Mili Patel advised that the proposals had been designed to address the principle of fairness within a modern public service organisation. It was emphasised that the proposals recognised the dedication of Council staff, including staff working to deliver key services outside standard hours recognising that whilst the Council's workforce had significantly reduced over the past decade, staff continued to deliver essential services with many employees regularly working beyond contracted hours while balancing personal responsibilities and wellbeing.

It was further stated that fairness in pay and allowances was not solely a human resources matter but a reflection of respect for those who ensured the Borough's operations. The financial implications of the proposals were noted, with current expenditure on allowances and premiums amounting to £1.7 million annually. The Committee heard that the report proposed the introduction of a structured three-tier standby system, ranging from £90 to £180 per week, depending on the level of responsibility. Shift allowances would be standardised at either 5% or 10%, and overtime and call-out payments would be applied in a fair, proportionate and consistent manner across services. It was additionally confirmed that the proposals had been developed in collaboration with trade union representatives, whose constructive engagement had helped shape the final recommendations. It was reiterated that the review was grounded in trust and aimed to ensure that staff were treated with fairness, respect and consistency. The proposals also supported financial discipline and had sought to address current inconsistency in the way policies were being applied between different groups of staff.

In support of the introductory comments made, Pat Chen (Senior HR Business Partner) informed members that approval was now being sought to enable formal consultation with trade unions. The proposed changes introduced three distinct levels of standby, ranging from those required to attend on-site to those expected to respond remotely. It was also noted that while the proposals would result in financial savings due to the removal of inconsistencies, the primary objective was to ensure fairness, transparency and consistency in payment practices.

Having thanked Councillor Mili Patel and Pat Chen for introducing the report, the Chair then moved on to invite questions and comments from the Committee, with the following comments and issues discussed:

- As an initial point, members welcomed the proposals, particularly in relation to those staff frequently required to be on standby for homelessness and other emergency situations, and commended the introduction of consistency and fairness across different roles.
- Members also expressed support for the continued review of systems and processes, noting the importance of aligning practices with good governance and ensuring that staff were reassured by the rationale behind operational decisions.
- In response to details being sought around how adjustments would be managed for individuals who had been working under existing arrangements for an extended period Pat Chen (Senior HR Business Partner) confirmed that consultation would take place not only with trade unions but also with individual staff members affected by the changes. Transitional arrangements would be discussed to ensure that staff did not experience significant financial detriment and were given adequate time to adjust.
- Views were then sought regarding whether it was felt that employees and trade unions would be receptive to the proposed changes. In response, Pat Chen (Senior HR Business Partner) conveyed that initial discussions with trade unions had indicated general support for the proposals, particularly the move towards transparency and consistency. While full details had not yet been shared, formal

consultation would begin shortly. It was acknowledged that whilst some concern might arise from individuals adversely affected by the changes, the intention would be to address these issues through the consultation process.

- As a final matter raised, members welcomed the consideration of mitigation measures and reiterated the importance of ensuring that staff were treated fairly and with respect throughout the implementation of the revised policies.

Having thanked officers for the responses provided and members for their contributions to the proposed changes to pay and allowances, it was **RESOLVED**:

- (1) To approve the amendments to the Standby and Callout Policy, as detailed in the report.
- (2) To approve the amendments to the calculation and payment of shift allowances, as detailed in the report.
- (3) To approve the amendments to the core working hours of the Council, as detailed in the report.
- (4) To approve the amendments to the Planned Overtime Rate to pay overtime at plain time to staff graded SO1 – PO6, as detailed in the report.
- (5) On the basis of (1) – (4) above, to approve the commencement of formal consultation with staff and trade union representatives with a view to seeking a local agreement for the changes.

## **7. Exclusion of Press and Public**

There were no items that required the exclusion of the press or public from the meeting.

## **8. Any other urgent business**


No items of urgent business were raised at the meeting.

The meeting closed at 9.40 am

COUNCILLOR MUHAMMED BUTT  
Chair

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	<b>General Purposes Committee</b> 8 December 2025
	<b>Report from the Corporate Director, Finance and Resources</b>
	<b>Lead Member - Deputy Leader &amp; Cabinet Member for Finance and Resources (Councillor Mili Patel)</b>
<b>Calculation of Council Tax Base 2026/27</b>	

<b>Wards Affected:</b>	All
<b>Key or Non-Key Decision:</b>	Not Applicable
<b>Open or Part/Fully Exempt:</b> (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)	Open
<b>No. of Appendices:</b>	None
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> (Name, Title, Contact Details)	<p>Minesh Patel Corporate Director, Finance and Resources Email: minesh.patel@brent.gov.uk Tel: 020 8937 4043</p> <p>Rav Jassar Deputy Director, Corporate &amp; Financial Planning Email: ravinder.jassar@brent.gov.uk Tel: 020 8937 1487</p> <p>Amanda Healy Deputy Director, Investment and Infrastructure Email: amanda.healy@brent.gov.uk Tel: 020 8937 5912</p>

## 1.0 Executive Summary

- 1.1 This report is presented to enable the Council to fulfil its statutory role to set a council tax base for 2026/27. The Local Government Finance Act (LGFA) 1992, as amended by the LGFA 2003 & LGFA 2012 requires the Authority to formally calculate the council tax base for 2026/27 and pass this information to

precepting authorities by 31 January 2026. The tax base must be set between 1 December 2025 and 31 January 2026.

## **2.0 Recommendation(s)**

- 2.1 To agree that the Band D equivalent number of properties is calculated, as shown, in accordance with the Government regulations;
- 2.2 To agree that the collection rate for council tax for 2026/27 is set at 97.0%; and
- 2.3 Subject to (2.1) and (2.2) above, to approve a Council Tax Base for 2026/27 of 110,475 Band D equivalent properties (after collection rate allowance deduction) be approved, as per (7.1).

## **3.0 Contribution to Borough Plan Priorities & Strategic Context**

- 3.1 Council tax is one of the main sources of funding for the Council's revenue budget, representing 41% of the Council's core funding in 2025/26, up from 31% in 2014/15. The increase in relative importance of Council Tax in the past decade has been the result of income from grants provided by central government not increasing in line with increases in costs and demand for services.
- 3.2 In 2025/26, the actual Council Tax yield for Brent was £178.4m. This means that increases to the tax base since 2015/16 have contributed £42.4m to the revenue budget. This is income that has been generated locally and has contributed to keeping the savings to a minimum and enabling continued investment in the services that Brent's residents rely on.
- 3.3 Cumulatively, the Council Tax yield for Brent Council has increased by £90.7m between 2015/16 and 2025/26, which is 21% of Brent's net revenue budget for 2025/26 (£431.4m). The increase in the tax base alone since 2015/16 is contributing 10% to the net revenue budget in 2025/26. Therefore, it is possible to draw the following conclusions:
  - i) It is of strategic importance to the Council to set an appropriate level of Council Tax which enables the delivery of the priorities and objectives within the Borough Plan, while protecting the services that the residents rely on.
  - ii) The effect of changes to the tax base is material to the ability of the Council to set a level of Council Tax which complies with i).
  - iii) If the actual tax base is lower than the tax base calculated by the Council for budget setting purposes, this would result in a deficit on the Collection Fund, which would be material to the revenue budget in future years. It is therefore also of strategic importance to the Council to set an appropriate tax base as part of the budget setting process, taking account of all known risks.

- 3.4 The following sections set out the Council's statutory calculation of the proposed tax base for budget setting purposes for 2026/27 and the considerations made in making the recommendation.

#### **4.0 Calculating the Tax Base**

- 4.1 The calculation of the tax base is one of the technical stages in the process of setting the council tax, which is scheduled for the Full Council Meeting on 23 February 2026.
- 4.2 The Local Government Finance Act (LGFA) 1992, as amended by the LGFA 2003 & LGFA 2012, requires the Authority formally to calculate the council tax base for 2026/27 and pass this information to precepting authorities by 31 January 2026. The tax base must be set between 1 December 2025 and 31 January 2026.
- 4.3 Brent, like all Local Authorities, has to work out how much next year's Band D council tax should be so that the total tax that will be collected equals the budget required to pay for its services. To work out the Band D tax, the budget requirement is divided by a figure called the council tax base, which is calculated in this report. In effect, the tax base represents the aggregate taxable value of all residential property in Brent. As well as Brent, the Greater London Authority also needs the tax base figure to work out how much they need to add on to Brent's council tax to pay for their services. This is formally known as their 'precept'.
- 4.4 The Council's 'number of taxable properties' has been calculated in accordance with relevant procedures and guidance for 2026/27. The calculation of the Tax Base has two parts:
- (a) The number of taxable properties shown as 'Band D equivalents'; and
  - (b) The expected collection rate for the year.
- 4.5 The calculation method is set out in the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended. For calculating the tax base, (and setting the council tax) properties in each of the eight valuation bands are given different weightings. These weightings are shown as a proportion of the Band D value. These are shown in Table 1.

Table 1: Council Tax band weightings

Band	A	B	C	D	E	F	G	H
Weighting	6/9	7/9	8/9	1	11/9	13/9	15/9	2

- 4.6 The calculation is primarily based on the Council Tax Base return (CTB1) submitted to the Ministry of Housing, Communities and Local Government in October 2025, which is used in Government grant calculations. This sets out the factual number of Band D properties, after taking account of the existing

level of council tax support and exemptions. An estimate is also made for the change in the tax base expected in 2026/27 as a result of new housing developments in the borough and demolitions, adjusted for expected discounts, exemptions and Council Tax Support.

4.7 The council tax base for 2026/27 could be expressed as:

- The Band D equivalent properties as at 6 October 2025 after adjustments for discounts, premiums, exemptions and council tax support;
- The estimated net growth in Band D properties between 6 October 2025 and 31 March 2026 (as all of these properties will be liable for council tax in 2026/27);
- Half of the estimated net growth in Band D properties during 2026/27 (all of these properties will be liable for council tax in 2026/27 but as they will complete, on average, half-way through the year, only half of their tax raising potential should be taken into account).

## **5.0 Band D Equivalent Properties**

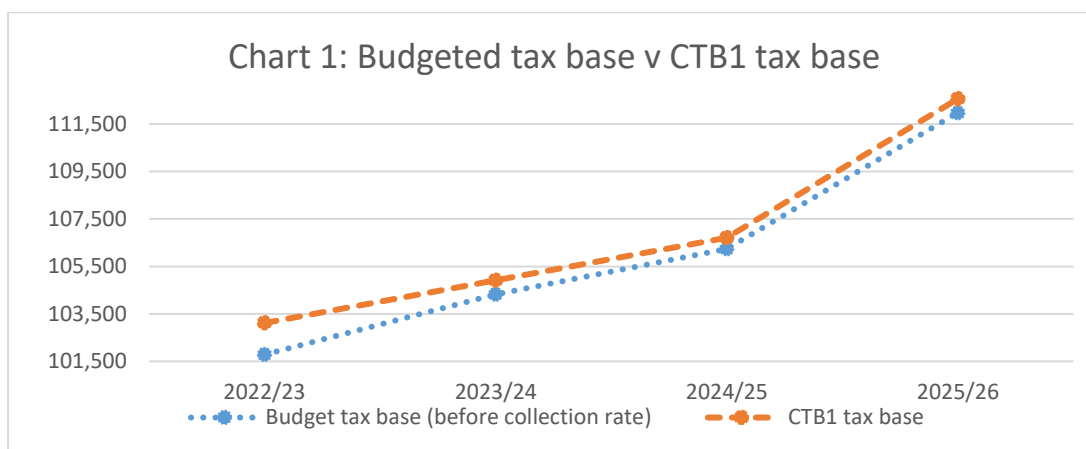
5.1 In October of each financial year, the Council completes a return, called CTB1, to the Ministry of Housing, Communities and Local Government, which reports the tax base after adjustments for discounts, premiums, exemptions and council tax support at that time. From the 2025 return, the Band D Council Tax base at 6 October 2025 is 112,560. This is 5.5% higher than the equivalent figure as at 7 October 2024.

5.2 However, this increase includes the one-off adjustment for the changes to the Council Tax Support Scheme which took effect on 1 April 2025. Excluding the estimated increase to the tax base included in the Calculation of Council Tax Base 2025/26 report to General Purposes Committee in January 2025 (3,828), the tax base is 1.9% higher than the equivalent figure as at 7 October 2025. This growth rate is similar to the growth rate in the previous year (1.7%).

5.3 The assumption in the Medium Term Financial Strategy (MTFS) for 2025/26 was that there would be 111,976 Band D equivalent properties. Given that growth has been consistent in recent years, excluding the effects of the COVID-19 pandemic, the 7 October 2025 figure can be considered to be the average tax base for 2025/26. This means that the actual tax base for 2025/26 is 584 properties higher than was forecast in January 2025 and the assumptions used for the 2025/26 tax base were robust and prudent. This surplus tax base is marginally higher than in 2024/25 and is worth an additional £1.0m to the revenue budget. This indicates that the current growth in the taxbase is consistent with the targets for housebuilding set out in the Brent Local Plan 2019-2041 (adopted February 2022), on which the current MTFS assumptions are based.

5.4 Chart 1 shows the comparison between the tax base (before adjustment for the collection rate) used for budget setting purposes since 2022/23 with the tax base per the CTB1 form in October of each financial year.

- 5.5 Following the adoption of the Brent Local Plan in 2022, which set out a clear target for housebuilding in the borough (23,250 new homes by 2028/29), the actual growth in the tax base has increased at a faster rate than the assumptions in the budget, but has narrowed since 2022/23.



- 5.6 The assumption in the Medium Term Financial Strategy for 2026/27 is for 1.7% growth in the tax base based on this long term trend and the Local Plan targets. The two year moving average (excluding the changes to Council Tax Support) is 1.8% in 2025/26 (1.7% in 2024/25). The average since 2017/18 is for 1.9% growth per annum in the tax base, suggesting that the current MTFS assumption is a reasonable estimate of the expected growth in the tax base.
- 5.7 At the meeting of Resources and Public Realm Scrutiny Committee on 2 September 2025, it was reported that delivery of housing in Brent was below target in 2023/24, with an expectation that the final data for 2024/25 will show a similar trend. However, housing is a national policy priority, meaning that it is also expected that there will be changes to planning legislation and an emphasis on housebuilding across the current parliament that will result in upward pressure on the tax base. This position will continue to be monitored throughout the year and if appropriate, the assumptions in the MTFS will be adjusted.
- 5.8 On this basis, it is considered prudent to assume that the council tax base will increase in line with the current MTFS assumption by 1.7% from 111,976 to **113,892** for 2026/27.

## 6.0 Council Tax Collection Rate

- 6.1 The figure for Band D equivalent taxable properties then needs to be adjusted to reflect the fact that 100% collection of council tax is unlikely to be achieved. The council tax base set by the Council takes account of what is eventually expected to be collected, not just by the end of the financial year in question. This is referred to as the lifetime collection rate.
- 6.2 Over the years the collection rate has been adjusted to take into account economic factors that have affected actual collection in-year and the longer term effect on collection for the remaining debt outstanding. In 2024/25, the collection rate assumption was increased from 97.0% to 97.5% on the basis

that the recovery from the COVID-19 pandemic and the return to normal debt recovery action will enable long term collection to increase back to pre-pandemic levels. It was acknowledged that with the cost-of-living crisis ongoing, this represented a risk, but it was considered reasonable to make this assumption. However, in 2025/26, the collection rate assumption was reduced back to 97.0% on the basis of the evidence presented that collection at the higher amount was now unachievable.

- 6.3 However, due to the strategic importance of the tax base to the Council's revenue budget, particularly in light of the current difficult financial environment in local government, a greater focus has been applied to this area during 2025/26, which are aimed at improving the situation in the long term.
- 6.4 Work is underway to strengthen debt management capacity, with a focus on consistency, fairness, and digital innovation. Enhanced data analytics and new communication tools are being introduced to improve debt profiling, increase customer contacts and reduce arrears, while maintaining a clear commitment to supporting residents in financial hardship. The aim is to increase overall collection rates while ensuring that recovery processes are proportionate and sensitive to individual circumstances.
- 6.5 Since April 2025, overall debt has reduced by 6%, which is more than double the reduction in the same period last year, reflecting the effectiveness of the investment and exceeding business case targets. Further improvements to the debt position are expected for the remainder of the financial year and the medium-term.
- 6.6 In order to set a balanced budget, it is essential that the Council determines a tax base based on a realistic set of assumptions, whilst also setting a target for debt collection that is both challenging and fair to all residents of Brent, working on the principle that every household that is able to pay council tax must do so. Therefore, it is recommended that the long-term collection rate target is held at **97.0%**. This is expected to be collected over a period of six years. By comparison, the collection target for in-year collection for 2025/26 is 92.5%, increasing to 93.5% for 2026/27.
- 6.7 Council tax collection for households that are receiving Council Tax Support for 2025/26 is currently at £5.5m as at October 2025. The net collectable balance for this cohort is £11.5m. The changes to the local scheme in 2025/26 has meant that 24% of residents are having to pay Council tax for the first time ever. The earmarked £1.5m for hardship payments will be fully utilised to support the residents most in need of financial assistance.
- 6.8 If it is determined that the collection rate of 97.0% is not achievable for 2026/27, or any subsequent year, a recommendation will be made to amend the collection rate assumptions in the Medium Term Financial Strategy for 2027/28 and future financial years to reflect the lower collection expectations. If it is also necessary to assume lower collection for 2026/27, then the budget gap arising from this will need to be addressed. The actions required to address this gap may include identifying in-year savings in addition to the £10m already proposed for the 2026/27 budget. Each reduction of 0.1% in the target collection

rate will result in a further budget gap of approximately £0.2m.

- 6.9 On the other hand, if budgeted collection levels have been reached, this does not mean that collection efforts will stop or that eventual losses will necessarily be 3%. It is, however, essential that an adequate allowance for non-collection be made each year. The Government recognises that no billing authority can collect every pound of Council Tax and that an element of collection will continue after the relevant year. The legislation provides for an allowance for non-collection to be incorporated into the calculation of the tax base.
- 6.10 Table 2 shows how the long-term collection target applied to the tax base results in £190.5m of Council Tax income in the Budget & Council Tax report to be presented to Full Council in February 2026.

Table 2: Calculation of revised Council Tax Income for 2026/27 Budget

	<b>Tax base (A)</b>	<b>Council Tax Income (£m) (A*£1,724.76/1,000,000)</b>
Before Collection Rate adjustment	113,892	196.4
Collection rate adjustment	(3,417)	(5.9)
<b>After collection rate adjustment</b>	<b>110,475</b>	<b>190.5</b>

## 7.0 Setting the Council Tax Base

- 7.1 Taking into account all of the considerations above, the calculation of the tax base for 2026/27, after allowing for an estimated reduced collection rate, is proposed as follows:

Estimated Tax Base (Band D equivalent) (A) = 113,892

Multiplied by:

The estimated lifetime rate of collection (B) = 97.0%

Band D Tax Base after collection allowance (A x B) = **110,475**

## 8.0 Financial Considerations

- 8.1 The proposed Council Tax base for 2026/27 is 110,475 and will form part of the overall calculation of the Council's budget that will be presented to Full Council on 23 February 2026.

- 8.2 The assumptions made in the calculation of the council tax base are estimates. Whilst every care is taken to set an appropriate council tax base, there is uncertainty contained within these estimates. Where a deficit arises on the Collection Fund, this will have a negative impact on the revenue budget in future years. Although there is currently a Collection Fund reserve held for the purpose of smoothing out deficits, this is limited to the amount of surpluses built up as a result of growth in the tax base and this cannot be relied on indefinitely.

## **9.0 Legal Considerations**

- 9.1 The Council is required by section 33 of the Local Government Finance Act 1992 (“the Act”) to calculate for each financial year the basic amount of its council tax. The basic amount of council tax must be calculated from the Council Tax base. The council tax base is the equivalent number of Band D dwellings (after taking account of discounts and exemptions) which would raise the same amount of tax as the actual number of liable dwellings in the borough, with their actual spread of bands. The Band D equivalent total is then multiplied by the estimated collection rate for the year, to give the council tax base figure. In the council tax calculation process to be undertaken at Full Council on 23 February 2026 this figure will be used to calculate the amount of tax to be levied for a Band D dwelling. The council tax level for each valuation band is then calculated by a fixed ratio which each band bears to the Band D figure.
- 9.2 The Council is required to submit its Council Tax base to the GLA between 1 December and 31 January in the financial year preceding the financial year for which the calculation of council tax base is made. If the Council does not submit its council tax base to the GLA, then the GLA is required to determine the calculation for itself, in the manner prescribed in the above Regulations.
- 9.3 There is a requirement to publish notice of the amount set for Council Tax in at least one local paper within 21 days of the Council’s decision under section 38(2) of the Local Government Finance Act 1992.
- 9.4 Pursuant to The Local Government Finance Act 2012 (as amended by subsequent regulations) a billing authority has power to set discounts on dwellings of a kind set out in regulations. Billing authorities are also able to charge an ‘empty homes premium’ in respect of dwellings which have been empty or on second homes for various periods of time.

## **10.0 Equity, Diversity & Inclusion (EDI) Considerations**

- 10.1 N/A

## **11.0 Stakeholder and ward member consultation and engagement**

- 11.1 N/A

## **12.0 Climate Change and Environmental Considerations**

- 12.1 N/A



### **13.0 Human Resources/Property Considerations**

13.1 N/A

### **14.0 Communication Considerations**

14.1 N/A

**Report sign off:**

***Minesh Patel***

Corporate Director, Finance and  
Resources

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