



LONDON BOROUGH OF BRENT

MINUTES OF THE GENERAL PURPOSES COMMITTEE Held in the Conference Hall, Brent Civic Centre on Monday 11 December 2023 at 9:30am

PRESENT: Councillor M Butt (Chair), Councillor Tatler (Vice-Chair) and Councillors Donnelly-Jackson, Farah, Georgiou, Grahl, Knight and Krupa Sheth.

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

There were no apologies for absence received.

2. **Declarations of interests**

There were no formal declarations of interest made during the meeting.

3. **Deputations (if any)**

There were no deputations received.

4. **Minutes of the previous meeting**

RESOLVED that the minutes of the previous meeting held on Wednesday 1 November 2023 be approved as an accurate record.

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

There were no matters arising.

6. **Council Tax Base 2024/25**

Councillor Tatler, Deputy Leader & Cabinet Member for Finance, Resources & Reform, introduced the report from the Corporate Director of Finance and Resources setting out the Council Tax base for 2024/25 in order to enable the Council to fulfil its statutory role under the Local Government Finance Act 1992 (as amended).

Members noted that calculation of the Tax Base was based on a formula involving two elements:

- a. the number of taxable properties shown as "Band D equivalents"; and
- b. the expected collection rate for the year.

In presenting the report, the Committee was advised that the calculation for the number of taxable properties had included an estimate for the number of new housing developments and demolitions anticipated across the borough.

In terms of the expected Council Tax collection rate, members were advised that over the years the collection rate had been adjusted to take in to account economic factors that had affected actual collection in-year and in the longer term. For 2021/22 the rate was lowered to account for the impact of COVID-19 on household's ability to pay and the postponement of normal debt recovery actions, it was also deemed prudent to further reduce the long term collection rate in 2022/23 to 97%. In 2023/24, this was held at 97% due to the expected impact of the cost-of-living crisis on the ability of households to pay council tax. The Medium Term Financial Strategy assumption for 2024/25 was for the long term collection target to increase back to 97.5% on the basis that the recovery from the Covid 19 pandemic and the return to normal debt recovery action would enable long term collections to increase back to pre-pandemic levels. This would be kept under review, with a further update provided to Cabinet in 2024.

Members recognised and supported the prudent nature of the assumptions being made and as a result, it was **RESOLVED**:

- (1) That the Band D equivalent number of properties be calculated, as detailed within the report, in accordance with the Government regulations.
- (2) That the collection rate for Council Tax for 2024/25 be set at 97.5%.
- (3) That subject to (1) and (2) above, a Council Tax Base for 2024/25 of 103,577 Band D equivalent properties (after collection rate allowance deduction) be approved.

7. Appointments to Sub Committees & Outside Bodies

There were no appointments to be considered in relation to any of the General Purposes Sub Committees.

8. Exclusion of Press and Public

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

9. Any Other Urgent Business

None.

The meeting closed at 9:37 am.

COUNCILLOR MUHAMMED BUTT
Chair