

LONDON BOROUGH OF ENFIELD

UPDATE SHEET

Council Meeting 24 January 2024

Item 7 - COUNCIL TAX AND BUSINESS RATE COLLECTION FUND 2024/25

Updated Paragraph 15

Council Tax collection rate

15. The lifetime collection percentage used in the calculation of the tax base in previous years and proposed for 2024/25 are as follows: -

Council Tax Year	Collection rate					
2018/19	97.06%					
2019/20	98.00%					
2020/21	98.00%					
2021/22	96.00%					
2022/23	96.90%					
2023/24	95.75%					
2024/25 (proposed)	96.75%*					

^{*}The stated collection rate for 2024/25 will reduce to 94.60% if the changes to the Council Tax Support Scheme (which is currently subject to consultation) are implemented.

Updated Appendix A - Please see overleaf

Council Tax Base 2024/25 - No changes to Council Tax Support Scheme

2024/25 - Council Tax Base												
Band	A*	Α	В	С	D	E	F	G	Н	Total		
Dwellings (Line 1)		5,099	12,277	35,272	37,240	21,545	9,599	6,025	1,012	128,069		
Less Exemptions (Line 2)		(113)	(315)	(558)	(507)	(298)	(129)	(63)	(6)	(1,989)		
Disabled Relief- Less (Line 5)		(1)	(8)	(68)	(140)	(145)	(60)	(58)	(18)	(498)		
Disabled Relief- Plus	1	8	68	140	145	60	58	18	0	498		
Chargeable Dwellings	1	4,993	12,022	34,786	36,738	21,162	9,468	5,922	988	126,080		
Discounts- 25% (Line 8 & 9)		(615)	(1,713)	(3,482)	(2,609)	(1,236)	(454)	(222)	(27)	(10,358)		
Discounts- 50% (Line 10)	(0.5)	(2.0)	(2.5)	(20.5)	(29.5)	(21.0)	(16.0)	(19.0)	(8.0)	(119)		
Discount- Family Annex (Line 21)		(0.9)	(2.5)	0.0	0.0	0.0	0.0	0.0	0.0	(3.4)		
Discounts- CTS (line 28)	(0.5)	(1,770.3)	(3,696.9)	(7,904.9)	(6,281.0)	(2,159.0)	(461.0)	(119.5)	(2.5)	(22,395.1)		
Chargeable Dwellings After Discounts	0	2,604	6,607	23,378	27,819	17,746	8,536	5,561	951	93,203		
Empty Homes Premium		32	57	166	80	45	21	9	6	416		
Net Chargeable Dwellings		2,636	6,664	23,544	27,899	17,791	8,557	5,570	957	93,619		
Weightings		<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>11</u>	<u>13</u>	<u>15</u>	<u>18</u>			
		<u>6</u> 9	<u>7</u> 9	<u>8</u> 9	<u>9</u> 9	9	9	9	<u>18</u> 9			
Band D Equivalents		1,758	5,183	20,928	27,899	21,745	12,360	9,284	1,914	101,071		
Effective Collection Rate										96.75%		
Net Council Tax Base 2024/25										97,786		
Net Council Tax Base 2023/24										96,794		
Difference (Band D Equivalents)										992		