

## **ASHFIELD DISTRICT COUNCIL: OFFICER DECISION RECORD**

Please use this form to record those executive decisions which are taken by officers and are **not** designated as 'Key Decisions' – or in other words those decisions which are **not** included in the Forward Plan. There is a separate form for recording Key Decisions.

You should also use this form to record decisions about those functions which are reserved to the Council or to its committees. The Constitution explains what these reserved functions are and who is responsible for them.

**1. Title / Subject Matter:**

Please give a brief summary of what the decision is about. A short title for future reference would also be helpful.

**Council Tax Base 2025/26**

**2. Decision Reference No:**

Each Directorate maintains its own decision records/reference system to number its decisions. Please make sure that you use this system

**TRA-CR-PH-ODR 001**

**3. Decision Taken:**

Try to briefly summarise what you have actually decided to do. For instance, to purchase a specific piece of equipment for a specific cost, to be paid for from which budget heading etc. Don't include any exempt information in your summary that you would not want to be published.

That the Council Tax Base(s) for the purpose of calculating Council Tax for the year 2025/26 be as follows:

- a) For the whole Ashfield District: 34,682.7
- b) For the Parish of Annesley and Felley: 570.0
- c) For the Parish of Selston: 3,709.4

Details of the calculations are set out in the attached Appendix.

**4. Reasons for the Decision:**

Again, briefly explain why you thought this was the right decision

It is a statutory requirement for a Billing Authority to set the relevant Tax Base(s) to enable Council Tax to be set by the District Council and precepting Authorities. The proposed Council Tax Base levels take proper and prudent account of properties already banded, or expected growth and anticipated collection rates.

**5. Alternative Options Considered / Rejected:**

Briefly summarise what other options, if any, you considered and explain why you rejected them.

With regard to setting the Council Tax Base(s) – none – this is a statutory requirement.

With regard to the calculation base – alternative bases could be set dependent on the view on higher or lower expected growth over the period and the view on rates of collection. The basis used to determine expected growth has been in consultation with the Council Tax Team, GIS and the Planning Department.

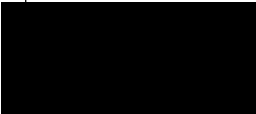
**6. Implications**

Please ask the respective professional Officers for their assessment of the potential (a) Legal, (b) Financial and (c) Human Resources implications of the decision. You only need to consult other relevant officers if you think that the decision will have an impact on their areas of responsibility.

- a) Legal: Setting the Council Tax base prior to the end of January is a legal requirement and the core content of the calculation must be based on property numbers as at 30<sup>th</sup> November. [LE 15/01/2005].
- b) Financial: No direct implication although the base(s) multiplied by the agreed Council Tax will determine the value of Council Tax due to the District Council, its Parishes and Precepting Authorities. [PH 13/01/2025].
- c) Human Resources: No implications [KB 13/01/25].

**Name / Title of the officer taking the Decision:**

Use your own name and title. Do not 'pp' for a more senior officer who has asked you to take the decision.

  
Peter Holland – Corporate Resources Director (& S151 Officer)

Date: 15 January 2025

**Name / Title of the relevant Lead Cabinet Member consulted (if appropriate)**

Cllr Rachel Madden – Executive Lead Member for Finance, Revenues & Benefits.

(This decision is not subject to call-in and is circulated for information only). **If a Cabinet Member has a conflict of interest relating to this decision, then this should be declared and a request for dispensation will be considered.**

Date: 14 January 2025

**Name / Title of the relevant Committee Chairman consulted (if appropriate)**

N/A

(for non Executive/Council side function decisions)

Date:

**The completed form should be emailed to the Democratic Services Team:**

[democratic.services@ashfield.gov.uk](mailto:democratic.services@ashfield.gov.uk)

**They will arrange for it to be published on the Council's web site.**

**EXEMPT OR CONFIDENTIAL BACKGROUND INFORMATION IN SUPPORT OF THE DECISION**

Use this section to share any confidential information that would not be published or placed on the Council's web site. The information will only be shared within the Authority, as appropriate.

For further support or guidance please contact Ruth Dennis, Director of Legal and Governance (and Monitoring Officer) [r.dennis@ashfield.gov.uk](mailto:r.dennis@ashfield.gov.uk) or any member of the Democratic Services Team.