

Report of the Cabinet

The CABINET reports and recommends as follows:-

1. Council Tax Base 2024-2025

That at its meeting to be held on 18 January 2024, Cabinet will give consideration to a report of the Director of Finance (copy attached) regarding the calculation of the Council Tax Base for 2024/2025 and to seek approval to recommend to Council the Council Tax Base for 2024/2025 in accordance with the Local Government Finance Act 1992 as amended by the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

The Cabinet is to consider recommending to Council that:-

- (a) The report for the calculation of the Tax Bases for the City Council and Hetton Town Council for 2024/2025 be approved; and
- (b) That pursuant to the report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, as amended by Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 the amount calculated by Sunderland City Council as its Council Tax Base for the year 2024/2025, shall be 74,484 and for the area of Hetton Town Council shall be 4,267.

Cabinet's recommendations to Council will be set out in a supplementary report.

2. Local Council Tax Support Scheme

That at its meeting to be held on 18 January 2024, Cabinet will give consideration to a report of the Director of Finance (copy attached) requesting that Cabinet consider, for the purposes of paragraph 5 of Schedule 1A to the Local Government Finance Act (LGFA) 1992, whether the Local Council Tax Support Scheme (LCTSS) – which is the Council's Council Tax Reduction Scheme under section 13A(2) LGFA 1992 – should be revised or replaced with another scheme for the financial year 1 April 2024 to 31 March 2025.

The Cabinet is to consider recommending to Council that:-

- (i) No changes are made to the current LCTSS, the main features of which are set out at Appendix A, for the City of Sunderland, except as required to incorporate any regulations laid down by the Department for Levelling Up, Housing and Communities; and
- (ii) The approved LCTSS for the financial year 2024/2025 be published on the Council's website and in any additional manner determined by the Director of Finance in consultation with the Cabinet Secretary.

Cabinet's recommendations to Council will be set out in a supplementary report.