



## Policy and Resources Committee – 20 January 2014

### Council Tax Base 2014-15

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#### **Purpose of report**

This report sets out the Council's estimated tax base for the financial year 2014/15.

#### **Attachment(s)**

Appendices 1 and 2 - Estimated Billing Authority and Parish tax bases.

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#### **1.0 Introduction**

- 1.1 Each year, the Council has to make a formal estimation of its council tax base to be used for calculating the council tax for the forthcoming year. Appendix 1 attached shows the calculation for the District, and Appendix 2 lists the parish tax bases.
- 1.2 During 2013/14 the Council made changes to empty property discounts and exemptions and introduced a Local Council Tax Support (CTS) scheme that replaced the previous benefit system. Those changes are reflected in the council tax base calculation.

#### **2.0 Tax base for 2014/15**

- 2.1 The tax base used in the calculation of Revenue Support Grant (RSG) is 31,109. The RSG tax base is a 'snapshot' of the council tax banding as at 9 September 2013, together with the single adult, empty property and other discounts taken at 7 October.
- 2.2 The estimated Billing Authority tax base for 2014/15 is 28,353 compared to 28,140 for 2013/14.
- 2.3 The proposed tax base for 2014/15 takes into account the impact of the new local council tax support (CTS) scheme and the estimated provision for collection.
- 2.5 The billing authority tax base differs from the RSG tax base in that it includes provision for changes between now and March 2015, such as new properties, the effects of the CTS scheme and the small provision for non-collection.
- 2.6 During 2013/14 the Council received funding to support the Local Council Tax Support (LCTS) Scheme (equivalent to around 90%). During 2014/15 it is anticipated that the funding will further reduce in line with other funding reduction expectations. Due to previous technical changes to discounts and exemptions and a proposed reduction in the Council Tax Support available, it is anticipated that there will be no net cost to the Council for 2014/15. This position will be monitored closely during 2014/15.

#### **4.0 Equality and diversity implications**

- 4.1 There are no equality and diversity implications.

#### **5.0 Legal implications**

- 5.1 It is a statutory requirement for the council to set a council tax base each year.

## 6.0 Financial implications

6.1 The council tax base is a forecast of the council's tax-raising potential over the next financial year. It needs to reflect as accurately as possible what the actual position will be. There are no additional cost implications.

## 7.0 Risk management

7.1 There is an element of risk due to the uncertainty of the housing market and new property completions. However, officers have endeavoured to mitigate much of the risk by making realistic assumptions and exercising prudence in terms of the council tax collection rate.

## 8.0 Corporate outcomes


8.1 This report links to the following corporate outcomes

*Good value for money (Financial stability)* – Accurate estimation of the council tax base is an essential part of the budget-setting process.

*Effective Management (Legal compliance)* – It is a statutory requirement for the Council to make a formal estimation of its council tax base each year.

## 9.0 Recommendations

9.1 That after considering the calculation of the estimated tax base, Members resolve to adopt a tax base of 28,353 for the year 2014/15.

<b>Legal</b>	Power: Local Government Finance Act 1992, Local Government Act 2003, Local Government Finance Act 2012 and associated regulations.					
	Other considerations:					
<b>Background Papers:</b> CTB return and Taxbase working papers						
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<b>Date: 17 December 2013</b>						
<b>CFO</b> 9.1.2014			<b>MO</b>		<b>CX</b>	

Appendix 1 – Estimated Billing Authority Tax Base for 2014/15

**Billing Authority Tax Base**

<b>BAND</b>	<b>Band A Disabled</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
<b>Dwellings</b>		<b>9,166</b>	<b>10,279</b>	<b>6,055</b>	<b>4,863</b>	<b>3,599</b>	<b>2,282</b>	<b>1,349</b>	<b>134</b>	<b>37,727</b>
Exemptions		133	103	70	54	55	55	31	0	501
Disabled Relief		12	29	32	20	31	19	16	6	165
Disabled Relief	12	29	32	20	31	19	16	6	0	165
<b>Chargeable Dwellings</b>	<b>12</b>	<b>9,050</b>	<b>10,179</b>	<b>5,973</b>	<b>4,820</b>	<b>3,532</b>	<b>2,224</b>	<b>1,308</b>	<b>128</b>	<b>37,226</b>
Discounts 25%	2	4,188	3,543	1,617	977	517	274	155	9	11,280
Discounts 50%	1	5	3	8	3	5	10	13	5	52
Dwellings - no discount	9	4,857	6,633	4,348	3,840	3,010	1,940	1,140	114	25,891
New Dwellings		0			111					111
150% premium	0	30	19	29	10	6	2	3	1	100
LCTS @ 12.5%	2	1,978	1,459	365	159	68	26	7	0	4,064
<b>Total equivalent dwellings</b>	<b>9</b>	<b>6,068</b>	<b>7,861</b>	<b>5,243</b>	<b>4,541</b>	<b>3,341</b>	<b>2,128</b>	<b>1,260</b>	<b>125</b>	<b>30,576</b>
	<b>5/9</b>	<b>6/9</b>	<b>7/9</b>	<b>8/9</b>	<b>1</b>	<b>11/9</b>	<b>13/9</b>	<b>15/9</b>	<b>18/9</b>	
<b>BAND D EQUIVALENTS</b>	<b>5.00</b>	<b>4045.00</b>	<b>6114.31</b>	<b>4660.67</b>	<b>4541.25</b>	<b>4083.75</b>	<b>3073.06</b>	<b>2100.42</b>	<b>249.50</b>	<b>28872.94</b>

Total Band D	28872.9
Collection Rate	0.982
Tax Base	28353

## Appendix 2 – List of parish taxbases

Parish	Taxbase		Parish	Taxbase
Aldwincle	154		Southwick	74
Apethorpe	98		Stoke Doyle	34
Ashton	104		Sudborough	103
Barnwell	169		Tansor	98
Benefield	160		Thorpe Achurch	75
Blatherwycke	24		Thrapston	1,964
Brigstock	493		Thurning	44
Bulwick	84		Titchmarsh	237
Chelveston	196		Twywell	73
Clopton	58		Wadenhoe	53
Collyweston	202		Wakerley	42
Cotterstock	83		Warmington	401
Deene	31		Woodford	480
Deenethorpe	74		Woodnewton	221
Denford	134		Yarwell	147
Duddington	76			
Easton	416			28,353
Fineshade	17			
Fotheringhay	73			
Glaphorn	132			
GT Addington	134			
Hargrave	117			
Harringworth	130			
Hemington	44			
Higham Ferrers	2,490			
Irthlingborough	2,458			
Islip	273			
Kings Cliffe	527			
Laxton	60			
Lilford	52			
LT Addington	140			
Lowick	129			
Luddington	33			
Lutton	54			
Nassington	335			
Newton Bromswold	29			
Oundle	1,953			
Pilton	28			
Polebrook	188			
Raunds	2,491			
Stanwick	662			
Ringstead	464			
Rushden	8,738			