



Council 25 January 2016

Council Tax Base 2016/17

Purpose of report:

This report sets out the Council's estimated tax base for the financial year 2016/17.

Attachment(s)

Appendix 1 – Estimated Billing Authority tax base

Appendix 2 – Estimated Parish tax bases.

1.0 Introduction

- 1.1 Billing Authorities are required to carry out the calculation of their council tax base and their budget requirement, inclusive of any local precepts, to set an amount of council tax for each financial year.
- 1.2 The council tax base is the measure of the relative taxable capacity of different areas and is calculated in accordance with prescribed rules. The tax base figure represents the estimated full year equivalent number of chargeable dwellings in the area, expressed as the equivalent number of band D dwellings. It also takes into account the Billing Authority's estimated collection rate.

2.0 Tax base for 2016/17

- 2.1 Appendix 1 shows the calculation for the district, and Appendix 2 lists the individual parish tax bases.
- 2.2 The estimated Billing Authority tax base for 2016/17 is 30,084 compared to 29,397 for 2015/16. The increase in the tax base is attributable mainly to new property completions and the reduction in Council Tax Support expenditure. This is illustrated in the table below.
- 2.3 The proposed tax base for 2016/17 also takes into account other discounts and exemptions, anticipated additional new properties and a small provision for non-collection.

2015/16 Tax base estimate	29,397	
15/16 adjustment	293	Actual new property occupations in addition to the 221 included in the original 2015/16 estimate.
New Properties	433	Anticipated number of new property occupations in 2016/17 (adjusted for anticipated relief and discount levels)
Council Tax Support	15	Slight reduction in CTS expenditure. (Please note that increase in council tax payments by working age residents is largely offset by an increase in relief for pension age residents on low incomes.)
Discounts & Exemptions	(54)	Slight increase in exemptions and single occupier discounts. (Please note that the increase would have been higher had it not been for a proactive approach to verifying single person discounts)
2016/17 Tax base estimate	30,084	

3.0 Equality and diversity implications

3.1 There are no equality and diversity implications.

4.0 Legal implications

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

5.0 Financial implications

5.1 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.

6.0 Risk management

6.1 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.

7.0 Corporate outcomes

7.1 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.

8.0 Recommendation

8.1 That, after considering the calculation of the estimated tax base, Members resolve to adopt a tax base of 30,084 for the year 2016/17.

Legal	Power: Local Government Finance Act 1992, Local Government Act 2003, Local Government Finance Act 2012 and associated regulations.				
	Other considerations:				
Background Papers: Council Tax base working papers					
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Date: 06/01/16					
CFO		MO		CX	

Billing Authority Tax Base for 2016

BAND	Band A Disabled	A	B	C	D	E	F	G	H	TOTAL
Dwellings		9,232	10,622	6,301	4,992	3,705	2,370	1,405	137	38,764
Exemptions		135	90	74	85	62	65	37	0	548
Disabled Relief		14	28	29	17	32	19	15	7	161
Disabled Relief	14	28	29	17	32	19	15	7	0	161
Chargeable Dwellings	14	9,111	10,533	6,215	4,922	3,630	2,301	1,360	130	38,216
Discounts 25%		4,291	3,772	1,718	960	517	284	160	15	11,717
Discounts 50%		6	6	8	2	8	9	11	6	56
Dwellings - no discount	14	4,814	6,755	4,489	3,960	3,105	2,008	1,189	109	26,443
New Dwellings					433					433
150% premium		43	17	27	13	5	3	5		113
LCTS @ 20%	2.54	1774.13	1253.08	313.01	115.75	54.99	26.00	5.38	0.00	3544.88
Total equivalent dwellings	11	6,326	8,359	5,509	5,018	3,449	2,204	1,317	123	32,316
	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
BAND D EQUIVALENTS	6.37	4217.08	6501.77	4896.88	5017.75	4215.76	3183.55	2194.36	246.50	30480.03

Total Band D	30480.0
Collection Rate	0.987
Tax Base	30084

Appendix 2 Parish Tax bases for 2016/17

Parish	Tax base
Aldwincle	160
Apethorpe	94
Ashton	119
Barnwell	175
Benefield	172
Blatherwycke	24
Brigstock	510
Bulwick	79
Chelveston	204
Clopton	61
Collyweston	217
Cotterstock	83
Deene	32
Deenethorpe	75
Denford	140
Duddington	78
Easton	438
Fineshade	17
Fotheringhay	74
Glaphthorn	132
GT Addington	134
Hargrave	119
Harringworth	132
Hemington	43
Higham Ferrers	2683
Irthlingborough	2593
Islip	287
Kings Cliffe	598
Laxton	58
Lilford	52
LT Addington	142
Lowick	130
Luddington	34
Lutton	62
Nassington	353
Newton Bromswold	30
Oundle	2141
Pilton	29
Polebrook	200
Raunds	2659
Stanwick	684
Ringstead	482
Rushden	9335
Southwick	80
Stoke Doyle	37
Sudborough	103
Tansor	100
Thorpe Achurch	75
Thrapston	2075
Thurning	49
Titchmarsh	237
Twywell	80
Wadenhoe	54
Wakerley	40
Warmington	419
Woodford	491
Woodnewton	224
Yarwell	156
Total	30084