



# East Northamptonshire Council

## Policy and Resources Committee - 9 December 2009

### Council Tax Base 2010/11

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#### Summary

A report setting out the Council's estimated tax base for the financial year 2010/11.

#### Attachment(s)

Appendices 1 and 2 - Details of the District and Parish tax bases.

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#### 1.0 Introduction

1.1 During December and January the Council has to formally determine the estimated 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 tax base for each parish.

#### 2.0 Discounts on second homes and empty homes

2.1 On 14 September, Members considered a report on discounts for second homes and long term empty properties. The Committee resolved to recommend that the current discount of 50% for second homes be reduced to 10% and that long term empty properties continue to receive a discount of 50%. The Council approved these recommendations at its meeting on 2 November 2009 and the tax base reflects these decisions.

#### 3.0 Tax base for 2010/11

3.1 The estimated tax base is 30,100 compared to 30,000 for this year and 29,800 for the previous year. The economic climate has led to a downturn in the building trade which accounts for the reduced growth in the tax base this year.

3.2 Members will note the provision for collection remains at 99.2%; this remains the highest in the County. Despite the recession we remain confident this can be achieved, although it will take longer to collect.

3.3 The tax base used for Revenue Support Grant is 30,150. The grant tax base is based on a 'snapshot' of the council tax banding as at 14 September, together with the single adult, empty property and other discounts taken at 9 October. The tax base for local council tax differs in that it includes provision for changes between now and March 2011, such as new properties, appeals against council tax bandings and the small provision for non-collection.

#### 4.0 Financial implications on the Medium Term Financial Plan (MTFP)

4.1 The present MTFP assumed a tax base for 2010/11 of 30,200; the proposed tax base of 30,100 will generate less income than projected (£11,656). Therefore, if expenditure remains consistent with the MTFP the band D rate would have to increase by 39p to offset the reduced income.

4.2 However, the new MTFP, to be presented to the Finance Sub Committee on 14 December, will reflect the reduced tax base.

## 5.0 Recommendation

5.1 That after considering the calculation of the estimated tax base, Members resolve to recommend to Council a tax base of 30,100 for the year 2010/2011.

<b>Implications:</b>	
<b>Corporate Outcomes or Other Policy/Priority/Strategy</b>	
Good Quality of Life	<input type="checkbox"/> Good Reputation <input type="checkbox"/>
Good Value for Money	<input checked="" type="checkbox"/> High Quality Service Delivery <input checked="" type="checkbox"/>
Effective Partnership Working	<input type="checkbox"/> Strong Community Leadership <input type="checkbox"/>
Effective Management	<input type="checkbox"/> Knowledge of our Customers and Communities <input type="checkbox"/>
Employees and Members with the Right Knowledge, Skills and Behaviours	<input type="checkbox"/>
<b>Other:</b>	<input type="checkbox"/>
Decision(s) would be outside the budget or policy framework and require full Council approval	<input checked="" type="checkbox"/>
<b>Financial</b>	There are no financial implications at this stage <input type="checkbox"/>
	There will be financial implications – see paragraph 4.1 <input checked="" type="checkbox"/>
	There is provision within existing budget <input type="checkbox"/>
	Decisions may give rise to additional expenditure at a later date <input type="checkbox"/>
	Decisions may have potential for income generation <input type="checkbox"/>
<b>Risk Management</b>	An assessment has been carried out and there are no material risks <input checked="" type="checkbox"/>
	Material risks exist and these are recorded at Risk Register Reference - inherent risk score - residual risk score - <input type="checkbox"/>
<b>Staff</b>	There are no additional staffing implications <input checked="" type="checkbox"/>
	Additional staff will be required – see paragraph <input type="checkbox"/>
<b>Equalities and Human Rights</b>	There will be no impact on equality (race, age, gender, disability, religion/belief, sexual orientation) or human rights implications <input checked="" type="checkbox"/>
	There will be an impact on equality (see categories above) or human rights implications – see paragraph <input type="checkbox"/>
<b>Legal</b>	Power: Local Government Finance Act 1992, Local Government Act 2003 and associated regulations.
	Other considerations:
<b>Background Papers:</b> Tax base working papers	
<b>Person Originating Report:</b> Julian Derham, Head of Revenue and Benefit Services 01832 742121	
<b>Date:</b> 12 November 2009	
<b>CFO</b>	<b>MO</b>
	<b>CX</b>

(Committee Report Normal Rev. 19)

## Appendix 1

### Estimated Taxbase 2010/11

<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>
Dwellings		9134	10048	5818	4773	3533	2183	1308	128	36925
Exemptions		389	199	149	109	74	63	31	0	1014
Disabled Relief		12	29	26	26	26	27	15	5	166
Disabled Relief	12	29	26	26	26	27	15	5		166
Chargeable Dwellings	12	8762	9846	5669	4664	3460	2108	1267	123	35911
Discounts - Single		4174	3373	1544	907	506	255	136	6	10901
Discounts - Disregard		262	179	100	66	58	39	45	11	760
Dwellings - no discount	12	4326	6294	4025	3691	2896	1814	1086	106	24250
Other adjustments					75					75
Total equivalent dwellings	12	7587.5	8913.25	5233	4479.25	3304.5	2024.75	1210.5	116	32880.75
	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
<b>BAND D EQUIVALENTS</b>	8	5058.333	6932.528	4651.556	4479.25	4038.833	2924.63889	2017.5	232	30342.64

Total Band D	30,343
Collection Rate	0.992
Tax Base	30,100

## Appendix 2 Estimated Parish Taxbase 2010/11

Parish	Taxbase	Parish	Taxbase
Aldwincle	158	Stoke Doyle	34
Apethorpe	95	Sudborough	103
Ashton	98	Tansor	96
Barnwell	175	Thorpe Achurch	76
Benefield	160	Thrapston	2058
Blatherwycke	29	Thurning	46
Brigstock	537	Titchmarsh	242
Bulwick	78	Twywell	78
Chelveston	157	Wadenhoe	60
Clopton	59	Wakerley	40
Collyweston	224	Warmington	413
Cotterstock	81	Woodford	497
Deene	27	Woodnewton	228
Deenethorpe	61	Yarwell	138
Denford	129		
Duddington	79	<b>Total Taxbase</b>	<b>30,100</b>
Easton-on-the-Hill	435		
Fineshade	17		
Fotheringhay	70		
Glaphorn	131		
Great Addington	137		
Hargrave	117		
Harringworth	130		
Hemington	43		
Higham Ferrers	2725		
Irthlingborough	2669		
Islip	298		
King's Cliffe	488		
Laxton	63		
Lilford-cum-Wigsthorpe	49		
Little Addington	133		
Lowick	130		
Luddington	27		
Lutton	52		
Nassington	312		
Newton Bromswold	27		
Oundle	1988		
Pilton	28		
Polebrook	195		
Raunds	2752		
Stanwick	695		
Ringstead	502		
Rushden	9553		
Southwick	78		