



Policy and Resources Committee 3 December 2018

Council Tax Base 2019/20

Purpose of report

This report sets out the Council's estimated tax base for the financial year 2019/20.

Attachments

Appendix 1 – Estimated Billing Authority tax base.

Appendix 2 – Estimated Parish tax bases.

1.0 Background

- 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 Council Tax Base for 2019/20

- 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 2019/20 is 31,860 compared to 31,348 for 2018/19. The increase in the tax base is attributable mainly to property growth and the reduction in Council Tax Support expenditure. This is illustrated in the table below.
- 2.3 The proposed tax base for 2019/20 also takes into account other discounts and exemptions, anticipated additional new properties and a small provision for non-collection.

2018/19 Tax base estimate	31,348	
18/19 adjustment	199	Actual new property occupations in addition to the 231 included in the original 2018/19 estimate.
New Properties	262	Anticipated number of new property occupations in 2019/20 (adjusted for anticipated relief and discount levels)
Council Tax Support (CTS)	106	Reduction in CTS expenditure due to caseload reducing as a consequence of welfare reforms.
Discounts	18	Reduction in the number of single occupier discounts awarded. Proactive work is carried out on reviewing these on a 12 month rolling basis.

Exemptions	(73)	Increases in the following exemptions: Class E – liable person in hospital or care home Class F – liable person is a personal representative of a deceased person Class I – liable person resides elsewhere to receive care Class P – occupied and owned/leased by a member of a visiting force Class U – occupied by only severely mentally impaired persons.
2019/20 Tax base estimate	31,860	

3.0 Important issues to consider

3.1 If the council tax base calculation proves to be over-estimated, there is a risk that we could collect less council tax than we need. If the calculation proves to be an under-estimate, there is a risk that we could collect more council tax than we need.

4.0 Equality and Diversity Implications

4.1 There are no equality and diversity implications arising from this report.

5.0 Privacy Impact Implications

5.1 There are no privacy implications.

6.0 Legal Implications

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

7.0 Risk Management

7.1 There is an element of risk due to the uncertainty of 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 Resource and Financial Implications

8.1 The council tax base is a forecast of the council's tax-raising potential over the next financial year and is incorporated into the Medium Term Financial Strategy each year. Therefore, it needs to reflect as accurately as possible what the actual position will be. There are no additional cost implications.

9.0 Constitutional Implications

9.1 There are no constitutional implications arising from this report.

10.0 Implications for our Customers

10.1 The implications for our customers cannot be confirmed at present as the budget requirement and amount of council tax required for 2019/20 has not been decided yet.

11.0 Corporate Outcomes


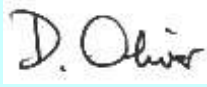
11.1 This report links to the following corporate outcomes:

- 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.

12.0 Recommendation

12.1 That, after considering the calculation of the estimated tax base, Members resolve to recommend to Council that they adopt a tax base of 31,860 for the year 2019/20.

(Reason – to fulfil the Council's statutory requirements.)

Legal	Power: Local Government Finance Act 1992, Local Government Act 2003, Local Government Finance Act 2012 and associated regulations.				
	Other considerations: S.I.1992/612				
Background Papers: Council Tax base working papers					
Person Originating Report: Lucy Hogston, Revenue & Benefits Manager ☎ 01832 742194 ✉ lhogston@east-northamptonshire.gov.uk					
Date: 15 November 2018					
CFO 21/11/18		MO		CX 21/11/18	

Billing Authority Tax Base for 2019

APPENDIX 1

BAND	Band A Disabled	A	B	C	D	E	F	G	H	TOTAL
Dwellings		9,323	11,143	6,771	5,184	3,953	2,484	1,452	142	40,452
Exemptions		164	123	90	87	77	66	35	1	643
Disabled Relief - Actual Band		15	34	36	22	35	19	18	8	187
Disabled Relief - Charge band	15	34	36	22	35	19	18	8		187
Chargeable Dwellings	15	9,178	11,022	6,667	5,110	3,860	2,417	1,407	133	39,809
Discounts 25%		4,202	3,931	1,896	1,045	586	310	169	15	12,154
Discounts 50%		5	2	11	3	10	7	10	8	56
Dwellings - no discount	15	4,971	7,089	4,760	4,062	3,264	2,100	1,228	110	27,599
New Dwellings					262					262
150% premium		46	29	21	11	10	8	5	0	130
LCTS @ 20%		1375.63	1077.33	263.83	85.97	39.66	18.88	3.99	0.00	2865.29
Total equivalent dwellings	15	6,818	9,004	5,955	5,040	3,684	2,329	1,363	125	34,334
	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
BAND D EQUIVALENTS	8.33	4545.58	7003.44	5293.48	5039.78	4502.47	3364.28	2272.10	250.50	32279.97

Total Band D	32280.0
Collection Rate	0.987
Tax Base	31860

APPENDIX 2

Parish	Tax base
Aldwincle	165
Apethorpe	93
Ashton	123
Barnwell	176
Benefield	172
Blatherwycke	23
Brigstock	537
Bulwick	79
Chelveston	207
Clopton	62
Collyweston	224
Cotterstock	86
Deene	28
Deenethorpe	74
Denford	138
Duddington	79
Easton	458
Fineshade	18
Fotheringhay	71
Glaphorn	150
GT Addington	132
Hargrave	112
Harringworth	137
Hemington	46
Higham Ferrers	2899
Irthlingborough	2708
Islip	290
Kings Cliffe	615
Laxton	60
Lilford	59
LT Addington	146
Lowick	130
Luddington	32
Lutton	65
Nassington	351
Newton Bromswold	29
Oundle	2252
Pilton	29
Polebrook	194
Raunds	3088
Stanwick	695
Ringstead	495
Rushden	9850
Southwick	76
Stoke Doyle	42
Sudborough	102

Tansor	104
Thorpe Achurch	76
Thrapston	2244
Thurning	52
Titchmarsh	247
Twywell	82
Wadenhoe	57
Wakerley	41
Warmington	434
Woodford	501
Woodnewton	227
Yarwell	199

31860