



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

20 JANUARY 2014

Agenda Status: Public

Directorate: Finance & Resources

Report Title	COUNCIL TAX BASE 2014 -2015
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1. Purpose

- 1.1 The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2014/15 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012) and amendments made in the Local Government Act 2012.

2. Recommendations

- 2.1 That Council approve the tax base for 2013/14 at 60,651.14 Band D equivalent properties and associated parish tax bases within this report.

	2014/15	2013/14
Billing	2,402.29	2,394.26
Collingtree	508.64	443.35
Duston	5260.40	4,748.13
Great Houghton	279.44	246.80
Hardingstone	757.93	658.39
Upton	2,006.64	1,687.65
Wootton & East Hunsbury	6,214.60	5,442.79
West Hunsbury	1,585.70	1,447.71
Hunsbury Meadow	475.24	369.95
Northampton (Unparished)	41,160.27	40,635.31
Total tax base	60,651.14	58,074.34

3. Issues and Choices

3.1 Report Background

- 3.1.1 A summary of movement in the tax base is summarised below.

13/14		14/15
68,923.08	Tax Base (Band "D" equivalent)	70,554.19
126.28	Growth in tax base (note 1)	224.17
425.00	Planning Assumptions (note 2)	584.72
1,079.83	Exemptions & Discounts (note 3)	-12.73
-10,365.40	Council Tax Reduction Scheme (note 4)	-9,016.19
-2,114.45	Non-Collection (note 5)	-1,683.02
58,074.34	Taxbase for Council Tax	60,651.14

3.1.2 Note 1 - Movement in the tax base in last year

3.1.3 Note 2 - There is an allowance of 50% applied to the estimated new build to allow for part year liability.

3.1.4 Note 3 - Revised figure following review

3.1.5 Note 4 - Includes no increase in caseload

3.1.6 Note 5 - The non-collection rate of council tax has been decreased from 3.513% to 2.7% for the 2014/15 tax base setting. This is due to the estimated non-payment of the additional debit raised in respect of changes to the exemption, discounts, Local Council Tax Reduction Scheme and taking into consideration the current financial climate. The collection rate is reviewed each year as part of the tax base setting process.

3.1.7 There is an estimated surplus to be apportioned on the Collection Fund, as detailed in the draft budget report to the December Cabinet, of £47,049 for NBC (which would equate to £212,936 for NCC and £40,014 for PCC).

3.2 Issues

3.2.1 The report represents the application of a prescribed process.

3.3 Choices (Options)

3.3.1 To not set a tax base would render the authority unable to set a council tax.

3.3.2 The methodology used to calculate the tax base, has taken into account the previous decision by Council in 2013/14 in relation to the level of reductions awarded for Exemptions and Discounts.

3.3.3 The methodology used to calculate the tax base, has taken into account the recommendation to Council with respect to the Local Council Tax Reduction Scheme.

3.3.4 Each of these previous decisions, either individually or as a whole, could be reconsidered by Full Council and the discounts reinstated. Any decision to change the current position would have a negative financial impact on the budget report and tax base. The value of the removal of discounts is shown as a band D equivalent in appendix 1.

3.3.5 To approve the recommendations in the report

4. Implications (including financial implications)

4.1 Policy

4.1.1 None

4.2 Resources and Risk

4.2.1 No resource required. The base has to be determined by the 31st January 2014 by Full Council

4.2.2 That the above policy position in respect of the Local Council Tax Reduction Scheme be kept under review in respect of future years

4.2.3 That the above policy position in respect of discretionary discounts and exemptions be kept under review in respect of future years

4.3 Legal

4.3.1 These are covered within the body of the report.

4.4 Equality

4.4.1 No direct impact on equality context, however any resulting impact on options/ consultations for budgets will have to be considered individually.

4.5 Other Implications

4.5.1 None

5. Background Papers

5.1 None

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