



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

19 JANUARY 2015

Agenda Status: Public

Directorate: Chief Finance Officer

Report Title	COUNCIL TAX BASE 2015 -2016
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1. Purpose

- 1.1 The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2015/16 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 2015/16 at 61,926.81 Band D equivalent properties and associated parish tax bases within this report.

	2015/16	2014/15
Billing	2,506.72	2,402.29
Collingtree	506.88	508.64
Duston	5,358.06	5260.40
Great Houghton	284.39	279.44
Hardingstone	761.18	757.93
Upton	2,181.34	2,006.64
Wootton & East Hunsbury	n/a	6,214.60
Wootton, Wootton Fields & Simpson Manor	2,889.67	n/a
East Hunsbury	3,368.24	n/a
West Hunsbury	1,602.17	1,585.70
Hunsbury Meadow	489.23	475.24
Northampton (Unparished)	41,978.93	41,160.27
Total tax base	61,926.81	60,651.14

3. Issues and Choices

3.1 Report Background

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

14/15		15/16
70,554.19	Tax Base (Band "D" equivalent)	71,350.36
224.17	Growth in tax base (note 1)	197.84
584.72	Planning Assumptions (note 2)	506.94
-12.73	Exemptions & Discounts (note 3)	-41.73
-9,016.19	Council Tax Reduction Scheme (note 4)	-8,302.70
-1,683.02	Non-Collection (note 5)	-1,783.90
60,651.14	Taxbase for Council Tax	61,926.81

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 increased from 2.7% to 2.8% for the 2015/16 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 £100,000 for NBC (which would equate to £465,698 for NCC and £87,511 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 2015 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

Ian Tyrer, Revenues Manager
Extension 7451, ityrer@northampton.gov.uk