

Appendices:
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NORTHAMPTON
BOROUGH COUNCIL

CABINET REPORT

Report Title	COUNCIL TAX BASE 2017 -2018
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AGENDA STATUS: PUBLIC

Cabinet Meeting Date:	14 th December 2016
Key Decision:	Yes
Within Policy:	Yes
Policy Document:	No
Directorate:	Finance & Resources
Accountable Cabinet Member:	Brandon Eldred
Ward(s)	All

1. Purpose

- 1.1 The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2017/18 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 Cabinet recommend to Council to approve the tax base for 2017/18 at 65,709.29 Band D equivalent properties and associated parish tax bases within this report.

	2016/17	2017/18	Change
Billing	2,626.96	2,678.57	51.61
Collingtree	513.97	513.75	-0.22
Duston	5,447.94	5,471.83	23.89
Great Houghton	287.50	288.21	0.71
Hardingstone	782.38	795.44	13.06
Upton	2,617.14	2,993.14	376.00

Wootton, Wootton Fields & Simpson Manor	2,927.45	2,940.72	13.27
East Hunsbury	3,412.11	3,408.98	-3.13
West Hunsbury	1,624.70	1,645.76	21.06
Hunsbury Meadow	505.36	501.41	-3.95
Northampton (Unparished)	43,612.52	44,471.48	858.96
Total tax base	64,357.94	65,709.29	1,351.35

- 2.2 That Cabinet delegate to the Section 151 Officer in consultation with the Cabinet member for Finance to make any technical adjustments necessary arising out of the Local Government draft settlement which impacts on the tax base, and to confirm, and inform the relevant authorities, the estimated surplus/deficit on the Collection Fund and how much would be attributable to each council, including NBC, after the statutory date of the 15th January 2017.
- 2.3 The detailed breakdown of how the tax base and the associated parish tax bases are calculated is shown as a band D equivalent in appendix 1.

3. Issues and Choices

3.1 Report Background

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

2016/17		2017/18
72,013.40	Tax Base (Band "D" equivalent)	73,671.15
347.95	Growth in tax base (note 1)	156.62
686.16	Planning Assumptions (note 2)	740.05
623.64	Exemptions & Discounts (note 3)	-81.56
-7,391.10	Council Tax Reduction Scheme (note 4)	-6,744.73
-1,922.12	Non-Collection (note 5)	-2,032.25
64,357.94	Tax base for Council Tax	65,709.29

- 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 2.9% to 3.0% for the 2017/18 tax base setting. This is due to the estimated non-payment of the additional debit raised in respect of changes to the 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 £338k for NBC (which would equate to £1,675k for NCC and £309k for NPCC).

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.

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 2017 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 Consultees (Internal and External)

4.5.1 Internal: Finance & Support – Section 151 Officer
Legal Services – Solicitor to the Council

4.5.2 External: None

4.6 How the Proposals deliver Priority Outcomes

4.6.1 None

4.7 Other Implications

4.7.1 None

5. Background Papers

None

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