

**CALCULATION OF THE COUNCIL TAX BASE 2018/19**

**1 Purpose of report**

To approve the council tax base for 2018/19.

**2 Executive summary**

The Council has to set a council tax base each year in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012. This is the first stage in setting the council tax and also provides precepting authorities with a key component to determine their financial requirements for the coming year. The calculation takes into account the occupancy of every banded property in the borough, is adjusted for growth factors, local council tax support and an estimated 'in year' collection rate.

**3 Appendices**

The tax bases for the parish councils and Wellingborough town are shown at Appendix A.

**4 Proposed action:**

**4.1 The Committee is invited to RESOLVE that the amount calculated by the Borough Council of Wellingborough as the council tax base for the year 2018/19 is 24,492 (Band D equivalents).**

**4.2 The Committee is invited to RESOLVE that the council tax bases for the Parish Councils and Wellingborough town are approved.**

**5 Background**

The regulations require that the council determines the Council Tax Base in order that precepting authorities (county council, police and crime commissioner, and parishes) can be informed by the 31<sup>st</sup> January in each year.

**6 Discussion**

**6.1 The council tax base has been calculated by taking into account:**

(a) the present occupancy situation,

- (b) new dwellings becoming chargeable,
- (c) the ratio of the bands to band D,
- (d) an estimated collection rate of 98.5%,
- (e) local Council Tax discounts, and
- (f) the Local Council Tax Support Scheme.

6.2 The council tax base for the Borough of Wellingborough is calculated at 24,492 band D equivalents as required by regulation (2017/18 – 23,849). The attached schedule details the breakdown of the tax base for the parishes and Wellingborough town.

6.3 Regulations which were introduced in 2012/13, require that adjustments made for council tax support reductions and discount changes are included in the tax base for local precepting authorities (parishes).

## 7 Legal Powers

7.1 Local Government Finance Act 1992.

7.2 Local Government Finance Act 2012

## 8 Financial and Value For Money Implications

The council tax base is used to determine the level of Council Tax for each property.

## 9 Risk Analysis

Nature of risk	Consequences if realised	Likelihood of occurrence	Control measures
The Council Tax is incorrectly determined.	Delay or loss in local taxation collection.	Low	Internal procedures & scrutiny.

## 10 Implications for Resources, Stronger and Safer Communities, and Equalities

No further specific implications other than those referred to in the report.

## 11 Author and Contact Officer

Nigel Robinson, Principal Revenue and Benefits Manager.

## 12 Consultees

Liz Elliott, Managing Director

Bridget Gamble, Director

Julie Thomas, Director

Samantha Knowles, Assistant Director

## 13 Background Papers

The Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012

Localising Support For Council Tax, Council Tax Base and funding for local precepting authorities: Government response to the outcome of consultation.



## Appendix A

### Borough Council of Wellingborough Council Tax Taxbase Calculation

<u>Parish</u>	<u>Tax Base ( Band D equivalent )</u>	
	2018/2019	2017/2018
Bozeat	760	756
Great Doddington	492	491
Earls Barton	2,099	1,936
Easton Maudit	41	41
Ecton	231	231
Finedon	1,464	1,434
Grendon	243	242
Hardwick	47	44
Great Harrowden	44	43
Little Harrowden	333	333
Irchester	1,511	1,497
Isham	337	315
Mears Ashby	252	232
Orlingbury	232	232
Strixton	15	15
Sywell	367	365
Wilby	216	216
Wollaston	1,196	1,196
<b>Total Parishes</b>	<b>9,880</b>	<b>9,619</b>
Wellingborough	14,612	14,230
<b>Total</b>	<b>24,492</b>	<b>23,849</b>

