

Report of the Principal Revenue and Benefits Manager

CALCULATION OF THE COUNCIL TAX BASE 2014/15

1 Purpose of report

- 1.1 To approve the Council Tax Base for 2014/15.

2 Executive summary

- 2.1 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

- 3.1 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 RECOMMEND that the amount calculated by the Borough Council of Wellingborough as the Council Tax Base for the year 2014/15 is 21,834 (Band D equivalents).**
- 4.2 **The Committee is invited to RECOMMEND that the Council Tax Bases for the Parish Councils and Wellingborough town are approved.**

5 Background

- 5.1 The regulations require that the Council determines the Council Tax Base in order that precepting authorities can be informed by the 31st 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) the estimated collection rate,
- (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 21,834 Band D equivalents as required by regulation (2013/14 – 21,648). The attached schedule details the breakdown of the tax base for the Parishes and Wellingborough town.

6.3 New regulations 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

8.1 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

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

11 Implications for Stronger and Safer Communities

11.1 None.

12 Implications for Equalities

12.1 None.

13 Author and Contact Officer

Nigel Robinson, Principal Revenue and Benefits Manager.

14 Consultees

Liz Elliott, Head of Finance.

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15 Background Papers

15.1 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>	
	2014/2015	2013/2014
Bozeat	719	713
Great Doddington	465	461
Earls Barton	1734	1719
Easton Maudit	37	37
Ecton	206	204
Finedon	1308	1297
Grendon	235	233
Hardwick	43	43
Great Harrowden	41	41
Little Harrowden	303	300
Irchester	1447	1435
Isham	305	302
Mears Ashby	213	211
Orlingbury	226	224
Strixton	15	15
Sywell	345	342
Wilby	214	212
Wollaston	1148	1138
Total Parishes	9004	8927
Wellingborough	12830	12721
Total	21834	21648

