

Report of the Head of Finance

CALCULATION OF THE COUNCIL TAX BASE 2016/17

1 Purpose of report

- 1.1 To approve the council tax base for 2016/17.

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 RESOLVE that the amount calculated by the Borough Council of Wellingborough as the council tax base for the year 2016/17 is 23,480 (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

- 5.1 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 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 23,480 band D equivalents as required by regulation (2015/16 – 23,190). 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

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, Stronger and Safer Communities, and Equalities

10.1 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, Head of Finance..

Julie Thomas, Head of Planning and Local Development

Bridget Lawrence, Head of Resources

John Campbell, Chief Executive

13 Background Papers

- 13.1 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>	
	2016/2017	2015/2016
Bozeat	754	730
Great Doddington	489	473
Earls Barton	1838	1836
Easton Maudit	41	39
Ecton	229	223
Finedon	1404	1388
Grendon	242	236
Hardwick	44	43
Great Harrowden	43	42
Little Harrowden	329	329
Irchester	1497	1453
Isham	311	306
Mears Ashby	221	216
Orlingbury	229	226
Strixton	15	15
Sywell	361	348
Wilby	216	214
Wollaston	1194	1172
Total Parishes	9457	9289
Wellingborough	14023	13901
Total	23480	23190

