

**CALCULATION OF THE COUNCIL TAX BASE 2017/18**

**1 Purpose of report**

- 1.1 To approve the council tax base for 2017/18.

**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 2017/18 is 23,849 (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 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) 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 23,849 band D equivalents as required by regulation (2016/17 – 23,480). 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**

<b>Nature of risk</b>	<b>Consequences if realised</b>	<b>Likelihood of occurrence</b>	<b>Control measures</b>
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.

## **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>	
	2017/2018	2016/2017
Bozeat	756	754
Great Doddington	491	489
Earls Barton	1936	1838
Easton Maudit	41	41
Ecton	231	229
Finedon	1434	1404
Grendon	242	242
Hardwick	44	44
Great Harrowden	43	43
Little Harrowden	333	329
Irchester	1497	1497
Isham	315	311
Mears Ashby	232	221
Orlingbury	232	229
Strixton	15	15
Sywell	365	361
Wilby	216	216
Wollaston	1196	1194
<b>Total Parishes</b>	<b>9619</b>	<b>9457</b>
Wellingborough	14230	14023
<b>Total</b>	<b>23849</b>	<b>23480</b>

