

CALCULATION OF THE COUNCIL TAX BASE 2019/20

1 Purpose of report

To approve the council tax base for the financial year 2019/20.

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 2019/20 is 25,113 (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 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 99%,
- (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 25,113 band D equivalents as required by regulation (2018/19 – 24,492). 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

Julie Thomas, Director

Tony Furber, Project and Technical Accountant

13 Background Papers

The Local Authorities (Calculation of Council Tax Base)(England) Regs 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>	
	2019/2020	2018/2019
Bozeat	767	760
Great Doddington	492	492
Earls Barton	2187	2,099
Easton Maudit	41	41
Ecton	231	231
Finedon	1485	1,464
Grendon	246	243
Hardwick	50	47
Great Harrowden	44	44
Little Harrowden	333	333
Irchester	1533	1,511
Isham	337	337
Mears Ashby	257	252
Orlingbury	233	232
Strixton	15	15
Sywell	375	367
Wilby	223	216
Wollaston	1209	1,196
Total Parishes	10,058	9,880
Wellingborough	15,055	14,612
Total	25,113	24,492

