



CABINET REPORT

Report Title	COUNCIL TAX BASE 2010 -2011
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AGENDA STATUS: PUBLIC

Cabinet Meeting Date:	16 th December 2009
Key Decision:	Yes
Listed on Forward Plan:	Yes
Within Policy:	Yes
Policy Document:	No
Directorate:	Finance & Support
Accountable Cabinet Member:	David Perkins
Ward(s)	All

1. Purpose

- 1.1 The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2010/11 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012).

2. Recommendations

- 2.1 That Council approve the tax base for 2010/11 at 66,896 Band D equivalent properties and associated parish tax bases within this.

	2010/11	(2009/10)
Billing	2,716	2,568
Collingtree	517	514
Duston	5,255	5,172
Great Houghton	288	286
Hardingstone	755	743
Upton	1,469	1,302

Wootton & East Hunsbury	6,340	6,331
Northampton (Unparished)	49,556	49,250
Total tax base	66,896	66,166

3. Issues and Choices

3.1 Report Background

- 3.1.1 A summary of the tax base and how this is calculated is attached at Appendix 1. This shows the comparison to 2009/10.
- 3.1.2 The tax base has been adjusted to include the expected outcome of the Single Person Discount Review, which would generate an estimated additional income to the council of £81k. This has been included in the budget report figures.
- 3.1.3 The non-collection rate of council tax remains at 2.5% for the 2010/11 tax base setting. This is a prudent to maintain this level taking into consideration the current financial climate and with estimated Collection Fund deficit in mind. There is currently a deficit on the Collection Fund (the ring-fenced council tax and NNDR account), of which the Council has an allocation along with the County Council and Police Authority. The collection rate is reviewed each year as part of the tax base setting process.
- 3.1.4 The apportioned deficit on the Collection Fund to Northampton Borough Council is estimated to be £171k at the 2009/10 year end. This deficit has been incorporated into the budget for 2010/11.

3.2 Issues

- 3.2.1 The report represents the application of a prescribed process.

3.3 Choices (Options)

- 3.3.1 To not set a tax base would render the authority unable to set a council tax.
- 3.3.2 In the methodology to calculate the tax base, the previous decisions made by Council to reduce the discount on second homes, holiday homes and empty, but furnished properties to 10%, instead of the normal 50%, and also to remove the discount on long-term empty properties have been used.
- 3.3.3 Each of these previous decisions, either individually or as a whole, could be reconsidered by Full Council and the discounts reinstated. Any decision to change the current position would have a negative financial impact on the budget report and tax base. The value of the removal of discounts is shown as a band D equivalent in appendix 1.
- 3.3.4 To approve the recommendations in the report

4. Implications (including financial implications)

4.1 Policy

None

4.2 Resources and Risk

4.2.1 No resource required. The base has to be determined by the 31st January 2010 by Full Council

4.2.2 That the above policy position in respect of discretionary discounts and exemptions be kept under review in respect of future years

4.3 Legal

These are covered within the body of the report.

4.4 Equality

No direct impact on equality context, however any resulting impact on options/ consultations for budgets will have to be considered individually.

4.5 Consultees (Internal and External)

Internal: Finance & Support – Section 151 Officer
Legal Services – Solicitor to the Council

External: None

4.6 How the Proposals deliver Priority Outcomes

None

4.7 Other Implications

None

5. Background Papers

5.1 Background papers are held within Revenues and Benefits

Council Tax Base 10/11:

Evidence to support the calculations of figures (e. g. system totals, ctb1 return and new build figures)

Ian Tyrer, Revenues Manager
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