



**NORTHAMPTON**  
BOROUGH COUNCIL

# COUNCIL

## 19<sup>th</sup> January 2009

**Agenda Status: Public**

**Directorate: Finance & Support**

<b>Report Title</b>	COUNCIL TAX BASE 2009 -2010
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### 1. Summary

- 1.1 The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2009/10 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012).
- 1.2 To brief Council on the implications of the Local Government Act 2003 and to make recommendations on the use of the additional discretionary powers.

### 2. Recommendations

- 2.1 To adopt the recommendations, as detailed below, made by Cabinet on the 22<sup>nd</sup> December 2008.
- 2.2 That Council agree the recommended change to the level of reduction of discount to be applied on Class C Long-term Empty Homes.
- 2.3 That Council approve the tax base for 2009/10 at 66,166 Band D equivalent properties and associated parish tax bases within this.

	2009/10	(2008/09)
Billing	2,568	2,583
Collingtree	514	515
Duston	5,172	5,176
Great Houghton	286	285
Hardingstone	743	752
Upton	1,302	1035
Wootton & East Hunsbury	6,331	6,340
Northampton (Unparished)	49,250	48,757
<b>Total tax base</b>	<b>66,166</b>	<b>65,443</b>

### **3. Report Background**

A summary of the tax base and how this is calculated is attached at Appendix 1. This shows the comparison to 2008/09.

By changing the discount for long term empty properties, through increasing the tax base, would generate estimated additional income to the council of £115k. This has been included in the budget report figures.

The non-collection rate of council tax has been increased from 1.5% to 2.5% for the 2009/10 tax base setting. This is a prudent increase 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.

Background papers are held within Revenues and Benefits.

### **4. Implications (including financial implications)**

#### **4.1 Resources and Risk**

No resource required.

The base has to be determined by the 31<sup>st</sup> January 2009 by Full Council

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

#### **4.2 Legal**

These are covered within the body of the report.

#### **4.3 Other Implications**

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

### **5. Background Papers**

Background papers are held within Revenues and Benefits

Council Tax Base 09/10:

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

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