



**CABINET REPORT**

<b>Report Title</b>	COUNCIL TAX BASE 2011 -2012
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**AGENDA STATUS: PUBLIC**

<b>Cabinet Meeting Date:</b>	4 January 2011
<b>Key Decision:</b>	Yes
<b>Listed on Forward Plan:</b>	Yes
<b>Within Policy:</b>	Yes
<b>Policy Document:</b>	No
<b>Directorate:</b>	Finance & Support
<b>Accountable Cabinet Member:</b>	David Perkins
<b>Ward(s)</b>	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 Cabinet approve the tax base for 2011/12 at 66,899 Band D equivalent properties and associated parish tax bases within this.

	2011/12	2010/11
Billing	2,712	2,716
Collingtree	521	517
Duston	5,322	5,255
Great Houghton	289	288
Hardingstone	762	755
Upton	1,453	1,469

Wootton & East Hunsbury	6,358	6,340
Northampton (Unparished)	49,482	49,556
Total tax base	66,899	66,896

### **3. Issues and Choices**

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#### **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 2010/11.
- 3.1.2 .The non-collection rate of council tax remains at 2.5% for the 2011/12 tax base setting. This is a prudent to maintain this level taking into consideration the current financial climate. The collection rate is reviewed each year as part of the tax base setting process.
- 3.1.3 There is no deficit to be apportioned on the Collection Fund to Northampton Borough Council and therefore does not need to be incorporated into the budget for 2011/12.

#### **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)**

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### **4.1 Policy**

None

### **4.2 Resources and Risk**

4.2.1 No resource required. The base has to be determined by the 31<sup>st</sup> January 2011 by the 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**

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5.1 Background papers are held within Revenues and Benefits

Council Tax Base 11/12:

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

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