



CABINET REPORT

Report Title	COUNCIL TAX BASE 2013 -2014
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AGENDA STATUS: PUBLIC

Cabinet Meeting Date:	19 th December 2012
Key Decision:	Yes
Within Policy:	Yes
Policy Document:	No
Directorate:	Finance & Resources
Accountable Cabinet Member:	Alan Bottwood
Ward(s)	All

1. Purpose

- 1.1 The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2013/14 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012) and amendments made in the Local Government Act 2012.

2. Recommendations

- 2.1 That Cabinet recommend to Council to approve the tax base for 2013/14 at 58,074.34 Band D equivalent properties and associated parish tax bases within this report.

	2013/14	(2012/13)
Billing	2,394.26	2,702
Collingtree	443.35	515
Duston	4,748.13	5,486
Great Houghton	246.80	287
Hardingstone	658.39	767
Upton	1,687.65	1,566
Wootton & East Hunsbury	5,442.79	6,357

West Hunsbury	1,447.71	N/a
Hunsbury Meadow	369.95	N/a
Northampton (Unparished)	40,635.31	49,520
Total tax base	58,074.34	67,200

- 2.2 That Cabinet delegate to the Director of Resources in consultation with the Cabinet member for Finance to make any technical adjustments necessary arising out of the Local Government draft settlement which impacts on the taxbase.

3. Issues and Choices

3.1 Report Background

- 3.1.1 A summary of the tax base and how it is calculated is attached at Appendix 1.
- 3.1.2 The non-collection rate of council tax has been increased from 2.5% to 3.513% for the 2013/14 tax base setting. This is due to the estimated non-payment of the additional debit raised in respect of changes to the exemption, discounts, Local Council Tax Reduction Scheme and 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 2013/14.

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 The methodology used to calculate the tax base, has taken into account the recommendation to Council with respect to the Review of Exemptions and Discounts 2013/14.
- 3.3.3 The methodology used to calculate the tax base, has taken into account the recommendation to Council with respect to the Local Council Tax Reduction Scheme.
- 3.3.4 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.
- 3.3.5 To approve the recommendations in the report

4. Implications (including financial implications)

4.1 Policy

- 4.1.1 None

4.2 Resources and Risk

- 4.2.1 No resource required. The base has to be determined by the 31st January 2013 by Full Council
- 4.2.2 That the above policy position in respect of the Local Council Tax Reduction Scheme be kept under review in respect of future years
- 4.2.3 That the above policy position in respect of discretionary discounts and exemptions be kept under review in respect of future years

4.3 Legal

- 4.3.1 These are covered within the body of the report.

4.4 Equality

- 4.4.1 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)

- 4.5.1 Internal: Finance & Support – Section 151 Officer
Legal Services – Solicitor to the Council
- 4.5.2 External: None

4.6 How the Proposals deliver Priority Outcomes

- 4.6.1 None

4.7 Other Implications

- 4.7.1 None

5. Background Papers

None

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