



NORTHAMPTON
BOROUGH COUNCIL

Name of Committee	CABINET
Directorate:	Customer and Service Delivery
Corporate Manager:	Fran Rodgers
Date:	4 th December 2006

Report Title	Council Tax Base
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Key Decision	Yes
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1. Recommendations

1. To recommend to Full Council the calculation of Northampton Borough Council's Tax Base for the year 2007/08 and that the report herein for the calculation of Northampton Borough Council's Tax Base for the year 2007/08 be approved.
2. To recommend the adoption of the calculation of Northampton Borough Council's Tax Base for the year 2007/08 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012).
3. That the report herein for the calculation of Tax Bases for 2007/08 for the following parishes namely, Billing, Collingtree, Duston, Great Houghton, Hardingstone, Upton, Wootton & East Hunsbury and Northampton (unparished) be approved.
4. That pursuant to the report herein and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended, the figure calculated for the Tax Base for the year 2007/08 shall be 64,844 (2006/07 – 64,193).

5. That pursuant to the report herein and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended, the figure calculated for the Tax Base for the year 2007/08 for the following areas shall be:-

	2007/08	(2006/07)
Billing	2,587	2,592
Collingtree	517	505
Duston	5,206	5,202
Great Houghton	287	287
Hardingstone	756	749
Upton	765	584
Wootton & East Hunsbury	6,287	6,156
Northampton (Unparished)	48,439	48,118

6. That the policy decision made by Council on 15th December 2003, to reduce the discount level on Class B (second homes) to 10%, be continued.

2. Summary

The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2007/08 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012).

3. Report Background

The appended analysis sheets demonstrate the prescribed methodology in determining each tax base.

Background papers are held within Revenues and Benefits

4. Options and Evaluation of Options

To not set a tax base would render the authority unable to set a council tax.

To approve the recommendations in the report.

5. Resource Implications (including Financial Implications)

None

6. Risk and Opportunity Issues

The base has to be determined by the 31st January 2007 by Full Council

7. Consultees (Internal and External)

Internal	Finance & Asset management – Section 151 Officer Governance, Resources & Communications – Solicitor to the Council
External	None

8. Compliance Issues

A: How Proposals Deliver Priority Outcomes

Recovery Plan
None
Corporate Plan
None

B: Other Implications

Other Strategies
None

Finance Comments
Finance has been consulted on the contents of the report.

Legal Comments
None

9. Background Papers

Title	Description	Source
Council Tax Base 07/08	Evidence to support the calculations of figures (e. g. system totals, ctb1 return and new build figures)	Revenue and Benefits

Ian Tyrer, Revenues and Benefits Partnerships Coordinator, ext 7451

Name	Signature	Date	Ext.
Author	Ian Tyrer	23.11.06	7451
Corporate Manager	Fran Rodgers	23.11.06	7595
Director	David Taylor	23.11.06	7379
Monitoring Officer or Deputy (Key decision only)	Jim Inch	23.11.06	7335
Section 151 Officer or Deputy (Key decision only)	Bill Lewis	23.11.06	7167