



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

21st January 2008

Agenda Status: Public

Directorate: Customer & Service Delivery

Report Title	Council Tax Base Report for 2008/09
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1. Summary

The report sets out the calculation of Northampton Borough Council's Tax Base for the year 2008/09 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012).

2. Recommendations

- 2.1.1 To adopt the recommendations, as detailed below, made by Cabinet on the 7th January 2008.
- 2.1.2 To recommend to Full Council the calculation of Northampton Borough Council's Tax Base for the year 2008/09 and that the report herein for the calculation of Northampton Borough Council's Tax Base for the year 2008/09 be approved.
- 2.1.3 To recommend the adoption of the calculation of Northampton Borough Council's Tax Base for the year 2008/09 under the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) regulations 2003 (SI 2003/3012).
- 2.1.4 That the report herein for the calculation of Tax Bases for 2008/09 for the following parishes namely, Billing, Collingtree, Duston, Great Houghton, Hardingstone, Upton, Wootton & East Hunsbury and Northampton (unparished) be approved.
- 2.1.5 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 2008/09 shall be 65,443 (2007/08 – 64,844).
- 2.1.6 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 2008/09 for the following areas shall be:-

	2008/09	(2007/08)
Billing	2,583	2,587
Collingtree	515	517
Duston	5,176	5,206
Great Houghton	285	287
Hardingstone	752	756
Upton	1035	765
Wootton & East Hunsbury	6,340	6,287
Northampton (Unparished)	48,757	48,439

2.1.7 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.

2.1.8 To recommend to Full Council that in future years the calculation of Northampton Borough Council's Tax Base be delegated for agreement at Cabinet.

3. Report Background

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

This is basically the same calculation as for the statutory Council Tax Base return completed in October 2007, which is used at a national level for the calculation of the Revenue Support Grant settlement, but revised at the 30th November 2007. To which we add the projected new build for the forthcoming year and make adjustments for the second home discount and for an assumed collection rate of 98.5%.

These detailed movements are shown in summary format in the appendices.

Background papers are held within Revenues and Benefits (see 5).

4. Implications (including financial implications)

4.1 Resources and Risk

No resource required.

The base has to be determined by the 31st January 2008 by Full Council

4.2 Legal

These are covered in 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

The detail is held in the Council Tax Base 08/09 file, which is held by the Revenues Manager:

Evidence to support the calculations of figures (e. g. system totals, ctb1 return and new build figures) can all be evidenced and reproduced as necessary.

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