

# EXECUTIVE COMMITTEE

15th January 2013

## COUNCIL TAX BASE & NNDR BASE 2013/14

Relevant Portfolio Holder	Councillor Phil Mould, Portfolio Holder for corporate Management
Portfolio Holder Consulted	
Relevant Head of Service	Teresa Kristunas, Head of Finance and Resources
Wards Affected	All Wards
Ward Councillor Consulted	
Non-key Decision	

### 1. SUMMARY OF PROPOSALS

To enable Members to set the Council Tax Base for 2013/14 and approve the NNDR1.

### 2. RECOMMENDATIONS

The Committee is asked to **RECOMMEND** that

- 1) the calculation of the Council's Tax Base for the whole and parts of the area for 2013/14, as detailed in the Appendices to the report, be approved;
- 2) in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the figures calculated by the Redditch Borough Council as its tax base for the whole area for the year 2013/14 be 23,787.62 and for the parts of the area listed below be:

Parish of Feckenham	362.08
Rest of Redditch	<u>23,425.54</u>
	<u>23,787.62</u>
- 3) the Calculation of the NNDR1 as detailed in Appendix B to this report be approved.

### 3. KEY ISSUES

#### Financial Implications

- 3.1 With the introduction of the Council Tax Support Scheme the base has been calculated and adjusted by the estimated amount of Council Tax Support discounts awardable.

**EXECUTIVE  
COMMITTEE**

15th January 2013

- 3.2 The Council Tax support is estimated using data as at 30th November 2012. Any changes to the amount payable will have a direct impact on the chargeable amount of Council Tax. The authority will receive a grant for the financial year for an estimated 90% of Council Tax Support payable; this will be set and not varied with changes in the number of discounts awarded under the Council Tax Support.
- 3.3 Members are also asked to approve the NNDR1 return for 2013/14; any likely changes to the base have been estimated by Officers. Local Authorities will now benefit from improved collection and prompt billing and any variation to the NNDR base will directly affect the cash flow of the authority.

**Legal Implications**

- 3.4 The Local Authorities (Calculation of Tax Base) Regulations 1992 require a billing authority to notify its major precepting bodies (and its parishes, if required) of the Tax Base, for the whole or part of the area for the following financial year. The precepting bodies - Worcestershire County Council, West Mercia Police & Crime Commissioner and Hereford & Worcester Fire & Rescue Authority - need this information in order to calculate and notify the Borough Council of their precept requirements for 2013/14. This will enable tax setting resolutions to be finalised and bills to be produced early in March 2013.
- 3.5 The legislation also requires a billing authority to calculate the tax base for any "special areas" within its boundary. There are no such areas in the Redditch Borough.
- 3.6 It is necessary to outline the method by which these calculations have been carried out so that the Council can formally adopt them for the purposes of the 1992 Regulations.

**Service/Operational Implications**

- 3.7 In October 2012, form CTB1 was submitted to the Department for Communities and Local Government. This analyses the draft Valuation List of properties into the various bands and then provides further details of those properties which are subject to the full charge, those entitled to discounts and those which are exempt.
- 3.8 This report is a summary of that return updated to include any known changes since November. It also makes provision for anticipated changes which could arise for a variety of reasons such as appeals, new properties or properties falling off the list. An allowance of 1.00% has been made for non-collection of the tax.

**EXECUTIVE  
COMMITTEE**

15th January 2013

- 3.9 The Council is required to set a Council Tax Base each year, this forms part of the process of setting the following year budget. Failure to do so will result in the Council not being a Well Managed Organisation.
- 3.10 Members are also asked to approve the NNDR1 return to Central Government; this is a new requirement of the Local Government Finance Bill 2012.

**Customer / Equalities and Diversity Implications**

- 3.11 The Tax Base for 2013/14 has been calculated to be 23,787.62. Once this has been agreed, the County Council, Police & Crime Commissioner and Fire Authority will be notified and the figures will be used in the setting of the Council Tax to be presented to the Executive Committee and approved by the Council on 18th February 2013.

**4. RISK MANAGEMENT**

There is no identified risk associated with the proposal contained in this report.

**5. APPENDICES**

Appendix 1 - Council Tax Base – Redditch  
Appendix 2 NNDR 1

**6. BACKGROUND PAPERS**

CTB1 (October 2012) Return.

**7. KEY**

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