REDDITCH BOROUGH COUNCIL

EXECUTIVE COMMITTEE

17th January 2017

COUNCIL TAX BASE 2016/17

Relevant Portfolio Holder	Cllr. John Fisher, Corporate Management Portfolio Holder
Portfolio Holder Consulted	Yes
Relevant Head of Service	Jayne Pickering, Director of Finance & Resources
Wards Affected	All Wards
Ward Councillor Consulted	Not Applicable
Non-Key Decision	

1. SUMMARY OF PROPOSALS

To enable Members to set the Council Tax Base for 2017/18.

2. RECOMMENDATIONS

2.1 **The Committee is asked to RESOLVE that**

1) the calculation of the Council's Tax Base for the whole and parts of the area for 2017/18, be approved; and

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 2017/18 be 25,509.11 and for the parts of the area listed below be:

Parish of Feckenham	**363.26**
Rest of Redditch	**25,145.85**
	25,509.11

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.

Legal Implications

3.2 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 2017/18. This will enable tax setting resolutions to be finalised and bills to be produced early in March 2017.

3.3 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.

3.4 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

3.5 In October 2016, 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.

3.6 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.

3.7 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.

Customer / Equalities and Diversity Implications

3.8 The Tax Base for 2017/18 has been calculated to be **25,509.11**. 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 20th February 2017.

4. RISK MANAGEMENT

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

5. **APPENDICES**

None

6. **BACKGROUND PAPERS**

CTB1 (October 2016) Return.

AUTHOR OF REPORT

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