

**NORTH SOMERSET COUNCIL  
DECISION**



DECISION OF: EXECUTIVE MEMBER FOR FINANCE AND  
S151 OFFICER  
WITH ADVICE FROM: HEAD OF CORPORATE ACCOUNCY  
DIRECTORATE: CORPORATE SERVICES

**DECISION NO: 2018 2019 CSD135**

**SUBJECT: Council Tax Base Setting 2019/20**

**KEY DECISION: YES**

**BACKGROUND:**

Under the Local Authorities (Calculation of Council Tax Base) Regulations 1992, made under the powers of the Local Government Finance Act 1992, the council has a statutory duty to set its tax base between 1<sup>st</sup> December and 31<sup>st</sup> January each year, in advance of applying this tax base in the following financial year.

The Regulations state that the tax base is to be calculated using data included on the valuation list on a '*specified day*' in the previous year, i.e. for the tax base applied in respect of the 2019/20 financial year, the specified day is 30 November 2018.

The tax base information must be passed to each of the town and parish councils and other major precepting bodies in order that they may calculate their own precepts. The council requires each of the preceptors to confirm their precepts by the end of January so that they can be incorporated into the annual council tax setting report to Council in February.

The Regulations also define the council tax base as being the aggregate of the '*relevant amounts*' calculated for each valuation band, which is then multiplied by the authority's estimated collection rate for the year.

The relevant amounts are calculated as the number of chargeable dwellings in each band shown on the valuation list on a specified day of the previous year, adjusted for the following:

- the number of discounts and reductions that apply to those dwellings;
- the number of new properties expected to become taxable over the 16 months from the specified day on a pro rata basis;
- the estimated collection rate applied to cover collection risk factors

The proposed tax base for the 2019/20 financial year, which has been calculated in accordance with the Regulations noted above, is shown in Appendix A. The tax base of 79,371.8 has had a property/collection margin of 99.2% applied which reflects adjustments in respect of house-building timescales and also council tax collection.

## **DECISION:**

To approve the Council Tax Base for 2019/20 as set out in Appendix A.

## **REASONS:**

The council tax base is the measure of dwellings to which council tax is chargeable in an area or part of an area. It is used for the purpose of calculating the council's and precepting authority's Band D council tax.

## **OPTIONS CONSIDERED:**

This is a statutory requirement and there are no other options available.

## **FINANCIAL IMPLICATIONS:**

The calculated tax base of 79,371.8 Band D properties is a net increase of 1,368.3 properties compared to the tax base used to set the 2018/19 revenue budget.

The increase in the tax base has been derived from the following movements;

- increase in number of chargeable Band D properties as a result of housing growth
- reduction in number of Band D properties in receipt of council tax support

## **LEGAL POWERS AND IMPLICATIONS**

Under the Local Authorities (Calculation of Council Tax Base) Regulations 1992, made under the powers of the Local Government Finance Act 1992, the Council has a statutory duty to set its tax between 1<sup>st</sup> December and 31<sup>st</sup> January each year, ahead of the following financial year.

## **CONSULTATION**

NA

## **RISK MANAGEMENT**

There is a risk that the actual tax base achieved in 2019/20 will differ from the estimated tax base as a result of potential movements in property growth, discounts granted or changes in the council tax support properties.

If the actual tax base is lower than estimated then the council will not collect the amount of council tax it expects, resulting in a potential deficit in the Collection Fund which will need to be funded in 2020/21. This risk is reflected within the council's overall medium term financial plan.

## **EQUALITY IMPLICATIONS**

Have you undertaken an Equality Impact Assessment? N/a

<u>Local Council</u>	<u>2019/20</u>	<u>2018/19</u>	<u>difference</u>	<u>% change</u>
ABBOTS LEIGH	430.6	433.3	-2.7	-0.62%
BANWELL	1,060.5	1,106.3	-45.8	-4.14%
BACKWELL	1,937.6	1,930.3	7.3	0.38%
BARROW GURNEY	242.1	225.8	16.3	7.22%
BLAGDON	521.1	517.6	3.5	0.68%
BLEADON	550.9	549.3	1.6	0.29%
BROCKLEY	134.7	134.5	0.2	0.15%
BURRINGTON	265.1	259.1	6.0	2.32%
BUTCOMBE	112.7	110.6	2.1	1.90%
CHURCHILL	1,036.9	945.4	91.5	9.68%
CLAPTON-IN-GORDANO	188.0	185.1	2.9	1.57%
CLEEVE	368.9	366.0	2.9	0.79%
CLEVEDON	7,880.2	7,839.6	40.6	0.52%
CONGRESBURY	1,415.0	1,400.1	14.9	1.06%
DUNDRY	396.4	386.7	9.7	2.51%
FLAX BOURTON	355.9	351.6	4.3	1.22%
HUTTON	1,088.3	1,084.6	3.7	0.34%
KENN	201.7	199.2	2.5	1.26%
KEWSTOKE	693.4	683.3	10.1	1.48%
KINGSTON SEYMOUR	183.4	182.5	0.9	0.49%
LOCKING	1,260.1	1,181.3	78.8	6.67%
LONG ASHTON	2,660.0	2,645.0	15.0	0.57%
LOXTON	93.9	93.8	0.1	0.11%
NAILSEA	6,312.8	6,214.1	98.7	1.59%
PILL & EASTON-IN-GORDANO	1,784.9	1,769.8	15.1	0.85%
PORTISHEAD	10,669.6	10,438.1	231.5	2.22%
PORTBURY	445.2	446.3	-1.1	-0.25%
PUXTON	132.9	132.8	0.1	0.08%
ST GEORGES	1,136.0	1,124.4	11.6	1.03%
TICKENHAM	457.6	459.5	-1.9	-0.41%
WALTON-IN-GORDANO	149.1	139.5	9.6	6.88%
WESTON-IN-GORDANO	149.7	149.1	0.6	0.40%
WESTON-S-MARE	26,214.7	25,700.8	513.9	2.00%
WICK ST LAWRENCE	559.0	558.8	0.2	0.04%
WINFORD	990.5	992.6	-2.1	-0.21%
WINSCOMBE & SANDFORD	2,035.5	1,962.6	72.9	3.71%
WRAXALL	1,159.0	1,159.3	-0.3	-0.03%
WRINGTON	1,218.1	1,208.4	9.7	0.80%
YATTON	2,879.8	2,736.4	143.4	5.24%
<b>TOTALS</b>	<b>79,371.8</b>	<b>78,003.5</b>	<b>1,368.3</b>	<b>1.75%</b>

**CORPORATE IMPLICATIONS**

NA

**BACKGROUND PAPERS**

NA

**SIGNATORIES:**

DECISION MAKER(S):

Signed: .....

Title: Executive Member for Finance

Date: .....

Signed: .....

Title: Interim S151 Officer

Date: .....

WITH ADVICE FROM:

Signed: .....

Title: Head of Corporate Accountancy

Date: .....

**Footnote: Details of changes made and agreed by the decision taker since publication of the proposed (pre-signed) decision notice, if applicable:**