

**NORTH SOMERSET COUNCIL
DECISION**



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

DECISION NO: CSD 103 2019/2020

SUBJECT: Council Tax Base Setting 2020/21

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 1st December and 31st 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 2020/21 financial year, the specified day is 30 November 2019.

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 2020/21 financial year, which has been calculated in accordance with the Regulations noted above, is shown in Appendix A. The tax base of 79,185.1 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 2020/21 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 79,185.1 Band D properties is a net decrease of 186.7 properties compared to the tax base used to set the 2019/20 revenue budget.

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

- decrease in number of chargeable Band D properties as a result of housing growth less than forecast
- reduction in number of Band D properties in receipt of council tax support
- increase in number of Band D properties in receipt of discounts and exemptions

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 1st December and 31st January each year, ahead of the following financial year.

CONSULTATION

NA

RISK MANAGEMENT

There is a risk that the actual tax base achieved in 2020/21 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 2021/22. 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>2020/21</u>	<u>2019/20</u>	<u>difference</u>	<u>% change</u>
ABBOTS LEIGH	432.1	430.6	1.5	0.35%
BANWELL	1,114.0	1,060.5	53.5	5.04%
BACKWELL	1,971.6	1,937.6	34.0	1.75%
BARROW GURNEY	230.4	242.1	-11.7	-4.83%
BLAGDON	518.6	521.1	-2.5	-0.48%
BLEADON	552.6	550.9	1.7	0.31%
BROCKLEY	137.7	134.7	3.0	2.23%
BURRINGTON	261.6	265.1	-3.5	-1.32%
BUTCOMBE	112.4	112.7	-0.3	-0.27%
CHURCHILL	1,030.0	1,036.9	-6.9	-0.67%
CLAPTON-IN-GORDANO	189.7	188.0	1.7	0.90%
CLEEVE	378.4	368.9	9.5	2.58%
CLEVEDON	7,902.8	7,880.2	22.6	0.29%
CONGRESBURY	1,428.9	1,415.0	13.9	0.98%
DUNDRY	398.1	396.4	1.7	0.43%
FLAX BOURTON	360.0	355.9	4.1	1.15%
HUTTON	1,083.5	1,088.3	-4.8	-0.44%
KENN	197.4	201.7	-4.3	-2.13%
KEWSTOKE	689.5	693.4	-3.9	-0.56%
KINGSTON SEYMOUR	183.9	183.4	0.5	0.27%
LOCKING	1,235.7	1,260.1	-24.4	-1.94%
LONG ASHTON	2,742.5	2,660.0	82.5	3.10%
LOXTON	97.1	93.9	3.2	3.41%
NAILSEA	6,255.3	6,312.8	-57.5	-0.91%
PILL & EASTON-IN-GORDANO	1,776.8	1,784.9	-8.1	-0.45%
PORTISHEAD	10,449.5	10,669.6	-220.1	-2.06%
PORTBURY	444.1	445.2	-1.1	-0.25%
PUXTON	133.4	132.9	0.5	0.38%
ST GEORGES	1,135.3	1,136.0	-0.7	-0.06%
TICKENHAM	466.6	457.6	9.0	1.97%
WALTON-IN-GORDANO	144.1	149.1	-5.0	-3.35%
WESTON-IN-GORDANO	150.5	149.7	0.8	0.53%
WESTON-S-MARE	26,099.4	26,214.7	-115.3	-0.44%
WICK ST LAWRENCE	553.7	559.0	-5.3	-0.95%
WINFORD	1,011.9	990.5	21.4	2.16%
WINSCOMBE & SANDFORD	2,073.5	2,035.5	38.0	1.87%
WRAXALL	1,164.1	1,159.0	5.1	0.44%
WRINGTON	1,220.2	1,218.1	2.1	0.17%
YATTON	2,858.2	2,879.8	-21.6	-0.75%
TOTALS	79,185.1	79,371.8	-186.7	-0.24%

CORPORATE IMPLICATIONS


NA

BACKGROUND PAPERS

NA

SIGNATORIES:

DECISION MAKER(S):

Signed: 

Title: Executive Member for Finance

Date: 11/12/19

Signed: 

Title: Interim S151 Officer

Date: 11/12/19

WITH ADVICE FROM:

Signed: 

Title: Head of Corporate Accountancy

Date: 11/12/19

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