PLYMOUTH CITY COL	JNCIL							
Subject:	Council Tax Base Setting 2017/18							
Committee:	Cabinet							
Date:	17 January 2017							
Cabinet Member: Cllr Darcy								
CMT Member:	Lesa Annear							
Author: Paul Cook (Head of Financial Planning & Reporting)								
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	01752 398633							
Ref:								
Key Decision:	No							
Part:	I							
The Corporate Plan 2016 The 2017/18 Draft Budget s	ets out the resources available to deliver the Corporate Plan priorities.							
A collection rate of 98.5% ha	am Term Financial Plan and Resource Implications: nan, IT and land: as been used in calculating the Council Tax Base. Appendix A details the ax base is 70,778 band D equivalent properties.							
Safety and Risk Manag	g. Child Poverty, Community Safety, Health and gement:							
None								
Equality and Diversity	:							
None								

Recommendations and Reasons for recommended action:

1. That Cabinet recommend to Council the approval of the Council Tax Base for 2017/18 as set out in the report

It is a statutory requirement for Council to approve the Council Tax Base for the forthcoming financial year.

Alternative options considered and rejected:						
Not applicable						
Published work / information:						
None						
Background papers:						
None						

Sign off:

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Origi	Originating SMT Member: Lesa Annear												
Has the Cabinet Member(s) agreed the content of the report? Yes													

I INTRODUCTION

- 1.1 The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 make arrangements for the setting of the Council Tax. The arrangements include the determination of the Council Tax Base. A Council resolution is necessary. The decision must be notified to the major precepting authorities.
- 1.2 For the year commencing I April 2017 the major precepting authorities will be Devon and Cornwall Police and Crime Commissioner and Devon and Somerset Fire and Rescue Authority.
- 1.3 The Council must determine its Council Tax Base or 2017/18 during the period I December 2016 to 31 January 2017. The Council Tax Base is the measure of the taxable capacity of an area, for the purpose of calculating an authority's Council Tax. It represents the estimated number of Band D equivalent chargeable dwellings for the year. It also takes into account the authority's estimated Council Tax collection rate. The level of Council Tax subsequently set must be determined using the Council Tax Base figure. The Council Tax Base calculation is attached in Appendix A.
- 1.4 The calculation of the Council Tax Base allows for discounts under the Council Tax Support Scheme.

2 PURPOSE OF THE REPORT

2.1 The purpose of this report is to inform Cabinet of the Council Tax Base of 70,775. The Council Tax Base for 2016/17 was 69,846.

3 TAX BASE CALCULATIONS

3.1 Council Tax base figures are calculated by the billing authority as the aggregate of the "relevant amounts" calculated for each property valuation band multiplied by the estimated "collection rate" for the year.

3.2 Relevant amounts are:

- (a) The number of chargeable dwellings in that band shown in the valuation list as it stands on 30 November 2016.
- (b) The number of discounts, disabled reductions and exemptions which apply to those dwellings;
- (c) Estimated changes in the number of chargeable properties between 30 November 2016 and 31 March 2018
- (d) Impact of the Council Tax Support scheme;

- (e) The number of Band D equivalents within each different band.
- 3.3 The collection rate is the billing authority's estimate of the total amounts of 2017/18 Council Tax which will ultimately be paid or transferred into the Collection Fund.
- 3.4 This report assumes a collection rate for Council Tax of 98.5%. This rate reflects recent arrears collection performance and the pattern of write offs. It is the same level used in setting the 2016/17 Council Tax Base. Analysis of collection rates across the age profile of debts suggests that an eventual collection rate of 98.5% remains realistic and prudent in the current economic climate.
- 3.5 Appendix B shows the tax base used for the previous three years for comparison.

Council Tax Base Calculation 2017/18

Appendix A

	BAND A with disabled relief	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	Total
Number of dwellings in valuation list as at 30th November 2016	- with disabled relief	47,103	32,153	22,488	9,539	4,854	1,722	600	60	118,519
Number of exempt dwellings (including demolished)	-	2,843	1,722	1,071	680	216	40	41	20	6,633
Reductions to lower band due to disabled relief	-	125	144	127	95	65	28	33	12	629
Additions to band due to disabled relief	125	144	127	95	65	28	33	12	-	629
CHARGEABLE DWELLINGS FOR BAND	125	44,279	30,414	21,385	8,829	4,601	1,687	538	28	111,886
Total discounts at 25%	50	22,793	10,472	5,673	2,102	878	274	73	2	42,317
Total discounts at 50%	2	236	128	77	46	24	36	27	16	592
Total discounts at 100% one month only	-	732	322	181	95	35	18	10	-	1,393
TOTAL DISCOUNTS	14	5,877	2,709	1,472	556	234	88	33	9	10,991
Long Term Empty Premium at 50%	-	108	31	13	7	2	5	5	I	172
LONG TERM EMPTY PREMIUM	-	54	16	7	4	I	3	3	1	86
Estimated number of dwellings not listed but which will be listed in the band for							<u> </u>			
the whole or any part of the financial year	-	55	63	65	56	21	9	2	0	272
Estimated number of reductions to lower band due to successful appeals	-	-	9	2	I	4	3	I	-	20
Estimated number of additions to lower band due to successful appeals	-	9	2	I	4	3	I	-	-	20
TOTAL ADJUSTMENTS	-	46	70	66	53	22	П	3	0	272
LOCAL COUNCIL TAX SUPPORT SCHEME REDUCTIONS	39	10,409	3,458	1,123	263	61	18	3	-	15,375
Family annexes discount at 50%	-	15	9	16	14	6	9	2	-	71
FAMILY ANNEXES	-	8	5	8	7	3	5	I	-	35
TOTAL DWELLINGS	73	28,085	24,328	18,855	8,059	4,326	1,590	507	20	85,842
RATIO TO BAND D	5	6	7	8	9	П	13	15	18	
RATIO TO BAND D	9	9	9	9	9	9	9	9	9	
RELEVANT AMOUNTS FOR 2017/18	40	18,723	18,922	16,760	8,059	5,287	2,297	845	41	70,974
COLLECTION RATE							-			98.5%
ADJUSTED RELEVANT AMOUNT	40	18,442	18,638	16,508	7,938	5,208	2,262	833	40	69,909
MOD CONTRIBUTION							-			866
TAX BASE										70,775

Council Tax Base - Previous Years

Appendix B

		2014/15			2015/16		2016/17				
	Number	Estimated	Adjusted	Number	Estimated	Adjusted	Number	Estimated	Adjusted		
	of	Collection	Band D	of	Collection	Band D	of	Collection	Band D		
Band	propertie	Rate	Equivalent	propertie	Rate	Equivale	propertie	Rate	Equivale		
Α	46,657	97.5%	17,428	46,694	98.5%	17,904	46,908	98.5%	18,260		
В	31,379	97.5%	17,501	31,618	98.5%	17,942	31,876	98.5%	18,452		
С	21,986	97.5%	15,771	22,046	98.5%	16,067	22,217	98.5%	16,287		
D	9,123	97.5%	7,570	9,194	98.5%	7,671	9,316	98.5%	7,816		
E	4,679	97.5%	5,001	4,711	98.5%	5,035	4,770	98.5%	5,147		
F	1,657	97.5%	2,131	1,648	98.5%	2,146	1,686	98.5%	2,183		
G	578	97.5%	780	578	98.5%	799	591	98.5%	826		
Н	60	97.5%	39	60	98.5%	41	59	98.5%	34		
Total	116,119		66,221	116,549		67,605	117,423		69,004		
MOD			845			856			842		
Tax Base			67,066			68,460			69,846		