

REPORT TO: Executive Board
DATE: 15 November 2018
REPORTING OFFICER: Operational Director, Finance
PORTFOLIO: Resources
SUBJECT: Determination of Council Tax Base 2019/20
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 The Council is required to determine annually the Council Tax Base for its area and also the Council Tax Base for each of the Parishes.
- 1.2 The Council is required to notify the Council Tax Base figure to the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner and the Environment Agency by 31 January 2019. The Council is also required to calculate and advise if requested, the Parish Councils of their relevant Council Tax Bases.

2.0 RECOMMENDED: That

- (1) **Council set the 2019/20 Council Tax Base at 34,950 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, and the Environment Agency be so notified; and**
- (2) **Council set the Council Tax Base for each of the Parishes as follows:**

Parish	Tax Base
Hale	660
Halebank	526
Daresbury	173
Moore	329
Preston Brook	359
Sandymoor	1,216

3.0 SUPPORTING INFORMATION

- 3.1 The Council Tax Base is the measure used for calculating Council Tax and is used by both the billing authority (the Council) and the major precepting authorities (Cheshire Fire Authority and Cheshire Police & Crime Commissioner), in the calculation of their Council Tax requirements.
- 3.2 The Council Tax Base figure is arrived at in accordance with a prescribed formula, and represents the estimated full year number of chargeable dwellings in the Borough, expressed in terms of the equivalent of Band 'D' dwellings.
- 3.3 The Council Tax Base is calculated using the number of dwellings included in the Valuation List, as provided by the Valuation Office Agency, as at 15 October 2018. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 15 October 2018 to 31 March 2019.
- 3.4 From 2013/14 onwards, the tax base calculation has included an element for the Council Tax Reduction Scheme (the replacement for Council Tax Benefit). The estimated amount of Council Tax Support payable for 2019/20 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.5 An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the Council Tax Base for the year.
- 3.6 From 2019/20 onwards, the tax base calculation will include an element for Care Leavers Discretionary Discount, as approved by Executive Board on 19th July 2018. The estimated amount of Care Leavers Discount payable for 2019/20 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.7 An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the Council Tax Base for the year.
- 3.8 Taking account of all the relevant information and applying a 97.0% collection rate, the calculation for 2019/20 provides a tax base figure of **34,950** for the Borough as a whole.

- 3.9 Taking account of all the relevant information and applying a 97.0% collection rate, the appropriate Council Tax Base figure for each of the Parishes is as follows

Parish	Tax Base
Hale	660
Halebank	526
Daresbury	173
Moore	329
Preston Brook	359
Sandymoor	1,216

4.0 POLICY IMPLICATIONS

- 4.1 None.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The Council Tax Base will enable the Council to set the level of Council Tax to be charged for 2019/20.

6.0 IMPLICATIONS FOR THE COUNCILS PRIORITIES

6.1 Children and Young People in Halton

None.

6.2 Employment, Learning and Skills in Halton

None.

6.3 A Healthy Halton

None.

6.4 A Safer Halton

None.

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

- 7.1 There would be significant loss of income to the Council if the Council Tax Base were not agreed, as it would not be possible to set the level of Council Tax to be charged for 2019/20.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 None.

9.0 REASON FOR THE DECISION

9.1 To seek approval for the 2019/20 Council Tax Base for the Borough.

10.0 ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

10.1 There is no alternative option, as unless the Council Tax Base is approved it would not be possible to set the level of Council Tax to be charged for 2019/20.

11.0 IMPLEMENTATION DATE

11.1 The 2019/20 Council Tax Base will be implemented from 1st April 2019.

12.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
Working Papers	Kingsway House	Stephen Baker