

REPORT TO: Executive Board
DATE: 17 November 2016
REPORTING OFFICER: Operational Director, Finance
PORTFOLIO: Resources
SUBJECT: Determination of Council Tax Base 2017/18
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 31st January 2017. 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 2017/18 Council Tax Base at 33,818 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	662
Halebank	522
Daresbury	174
Moore	328
Preston Brook	332
Sandymoor	1,020

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 the 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 17th October 2016. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 17th October 2016 to 31st March 2017.
- 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 2017/18 is converted into the equivalent number of whole properties which are deducted from the total. The reduced tax base will not result in an increase in Council Tax, as the Council's budget requirement will be reduced by payment of a grant in lieu of Council Tax Support.
- 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 Taking account of all the relevant information and applying a 97.0% collection rate, the calculation for 2017/18 provides a tax base figure of **33,818** for the Borough as a whole.
- 3.7 Taking account of all the relevant information and applying a 97.0% collection rate, the appropriate Council Tax Base for each of the Parishes is as follows;

Parish	Tax Base
Hale	662
Halebank	522
Daresbury	174
Moore	328
Preston Brook	332
Sandymoor	1,020

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 2017/18.

6.0 IMPLICATIONS FOR THE COUNCIL'S 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 2017/18.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

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

Document	Place of Inspection	Contact Officer
Working Papers	Kingsway House	