

FOR PUBLICATION

CALCULATION OF TAX BASE 2015/16

MEETING:	EMPLOYMENT & GENERAL COMMITTEE
DATE:	8 DECEMBER 2014
REPORT BY:	CHIEF FINANCE OFFICER
WARD:	ALL
COMMUNITY FORUM:	ALL

FOR PUBLICATION BACKGROUND PAPERS FOR PUBLIC REPORTS:	None
---	------

1.0 PURPOSE OF REPORT

1.1 To approve the Tax Base calculation for 2015/16.

2.0 BACKGROUND

2.1 The Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) require the Borough Council as Billing authority to calculate the Tax Base for the Borough and the Parishes and to notify the Major Precepting Authorities (Derbyshire County Council and Derbyshire Police Authority), and those Parishes which request it, by 31st January each year.

2.2 Section 84 of the Local Government Act 2003 amended the tax setting regulations so that the tax base calculation no longer has to be approved by the full council. The calculation of the tax base is a procedural matter which, should be delegated to a non-executive committee. The Council agreed (17th December 2003) to delegate the function to the Employment and General Committee.

2.3 The tax base represents the estimated full year equivalent number of chargeable dwellings in an area, expressed as the equivalent number of Band D dwellings. Or more simply, it is an estimate of how much income a Council Tax of £1 would raise.

3.0 **CALCULATION OF THE TAX BASE**

- 3.1 The regulations mentioned at paragraph 2.1 prescribe the method of calculating the Tax Base and the statements at Appendices A, B, C and D show the Council's Tax Base calculation for the Whole Area, Chesterfield's non-parished areas, Staveley Town Council and Brimington Parish Council respectively.
- 3.2 In view of the collection performance to date, it is considered appropriate to continue to work on the basis of a collection rate of 98.1%.
- 3.3 The overall Tax Base for 2015/16 at **27,781.57** (Appendix A) shows an increase of 317.72 or 1.2% on the 2014/15 Tax Base of 27,463.85.
- 3.4 The Tax Base for each of the parished areas is as follows:
- ◆ Staveley **3,964.47** – an increase of 31.49 or 0.8% on last year's tax base of 3,932.98 (Appendix C); &
 - ◆ Brimington **2,231.39** – an increase of 43.30 or 2.0% on last year's tax base of 2,188.09 (Appendix D).

4.0 **LEGAL IMPLICATIONS**

- 4.1 The tax base must be set between the 1st December and 31st January.

5.0 **RECOMMENDATIONS**

- 5.1 That the report for the calculation of the Council's Tax Base for the whole and parts of the area for 2015/16 be approved.
- 5.2 That pursuant to the report and in accordance with Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended), the amount calculated by Chesterfield Borough Council as its Tax Base for the year 2015/16 shall be:

Table – 2015/16 TAX BASE (Equivalent Number of Band ‘D’ Dwellings)

	2013/14	2015/16	Increase / (Decrease)	
			No.	%
Chesterfield (whole area)	27,463.85	27,781.57	317.72	1.2
Staveley Town Council	3,932.98	3,964.98	31.49	0.8
Brimington Parish Council	2,188.09	2,231.39	43.30	2.0

6.0 ALTERNATIVE OPTIONS TO BE CONSIDERED

6.1 None

7.0 REASONS FOR RECOMMENDATION

7.1 To fulfil a statutory requirement and to enable the Council Tax to be set later in the financial year.

**B. DAWSON
HEAD OF FINANCE**