EMPLOYMENT AND GENERAL COMMITTEE

Monday, 23rd January, 2017

Present:-

Councillor Elliott (Chair)

Councillor   Simmons   Councillor   Davenport

*Matters dealt with under the Delegation Scheme

8   DECLARATIONS OF MEMBERS' AND OFFICERS' INTERESTS RELATING TO ITEMS ON THE AGENDA

No declarations of interest were received.

9   APOLOGIES FOR ABSENCE

Apologies for absence were received for Councillors Blank and Wall.

10   MINUTES

RESOLVED –

That the Minutes of the Meeting of the Committee held on 5 December, 2016 be approved as a correct record and signed by the Chair.

11   CALCULATION OF TAX BASE 2017/18

The Director of Finance and Resources submitted a report seeking approval of the Tax Base calculation for 2017/18.

The Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) required 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 Policy Authority), and those Parishes requesting it, by 31 January each year.

The report gave details of how the tax base was calculated and the legal implications.

*RESOLVED –

1. That the report for the calculation of the Council's Tax Base for the whole and parts of the area for 2017/18 be approved.

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 2017/18 shall be:

Table – 2017/18 TAX BASE (Equivalent Number of Band 'D' Dwellings)

	2016/17	2017/18	Increase / (Decrease)	
			No.	%
Chesterfield (whole area)	28,271.58	**28,507.92**	236.34	0.8
Staveley Town Council	4,019.61	**4,087.94**	68.33	1.7
Brimington Parish Council	2,243.44	**2,276.05**	32.61	1.5

REASON FOR DECISIONS

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

12 **NON-DOMESTIC RATES ESTIMATES 2017/18**

The Director of Finance and Resources submitted a report seeking approval for the National Non-Domestic Rates (NNDR) estimates and NNDR1 Return for 2017/18.

The Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) required 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 Authority), and those Parishes which requested it, by 31st January each year.

The Local Government Finance Act introduced the part-retention of income from Business Rates from April 2013. The income generated is to be shared between the Government (50%), the County Council (9%), the Fire Authority (1%) and the Borough Council (40%). The Council will then have to pay a tariff from its share of the income into a national pool (£10,887,543 in 2017/18). If Council's share of the income is above a specified threshold (£3,150,422 in 2017/18) the excess amount is then subject to a Levy at the rate of 50%. The Council joined a Derbyshire Pool in 2015/16 which will have the benefit of retaining the Levy within the County rather than paying it to Central Government.

The Council was required to complete and approve the NNDR1 Return, showing how the estimated income had been calculated and how it was to be shared.

The report gave details of how the tax base was calculated and also how the estimated net yield would be shared, together with the legal implications.

*RESOLVED –

1. That the estimated National Non Domestic Rates estimates as recorded on the NNDR1 Return (Appendix A to the report) be approved.

2. That the Director of Finance and Resources be given delegated authority to make any subsequent changes to the NNDR1 return that are identified before the final submission date of the 31 January, 2017.

REASON FOR DECISIONS

To fulfil the statutory requirements to approve the estimated Business Rates income. The information is required by the Government and by the Council and the other precepting authorities to enable them to set their Council Taxes.