

# **FOR PUBLICATION**

AGENDA ITEM

## **CALCULATION OF TAX BASE 2014/15**

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MEETING: EMPLOYMENT & GENERAL COMMITTEE  
DATE: 30<sup>TH</sup> JANUARY 2014  
REPORT BY: HEAD OF FINANCE  
WARD: ALL  
COMMUNITY FORUM: ALL

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FOR PUBLICATION  
BACKGROUND PAPERS FOR PUBLIC REPORTS: None

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### 1.0 **PURPOSE OF REPORT**

1.1 To approve the Tax Base calculation for 2014/15.

### 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 (17<sup>th</sup> 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, Brimington Parish Council, Staveley Town Council and Chesterfield's non-parished areas 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 2014/15 at **27,463.85** shows an increase of 309.88 or 1.1% on the 2013/14 Tax Base of 27,153.97.

3.4 The change in the Tax Base for each of the parished areas is as follows:

- ◆ Brimington increased to **2,188.09** (last year 2,176.71); &
- ◆ Staveley increased to **3,932.98** (last year 3,889.06).

### 4.0 LEGAL IMPLICATIONS

4.1 The tax base must be set between the 1<sup>st</sup> December and 31<sup>st</sup> 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 2014/15 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 2014/15 shall be:

**Table – 2014/15 TAX BASE (Equivalent Number of Band ‘D’ Dwellings)**

	2013/14	2014/15	Increase / (Decrease)	
			No.	%
Chesterfield (whole area)	27,153.97	<b>27,463.85</b>	309.88	1.1
Brimington Parish Council	2,176.71	<b>2,188.09</b>	11.38	0.5
Staveley Town Council	3,889.06	<b>3,932.98</b>	43.92	1.1

**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**