

**EMPLOYMENT AND GENERAL COMMITTEE MEETING****Thursday, 30th January, 2014**

Present:-

Councillor Elliott (Chair)

Councillors	Blank	Higginbottom
	Bradford	King
	Fanshawe	Simmons

\*Matters dealt with under the Delegation Scheme

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

No declarations were received.

**11 APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillor Gibson.

**12 MINUTES****RESOLVED -** That the minutes of the meeting of the Committee held on 16<sup>th</sup> December, 2013 be approved as a correct record and signed by the Chair.**13 MINUTES OF COUNCIL HEALTH AND SAFETY COMMITTEE - 31ST  
OCTOBER, 2013**The Minutes of the meeting of the Council Health and Safety Committee held on 31<sup>st</sup> October, 2013 were submitted.

(For Minutes see Appendix 'A'.)

**\*RESOLVED -** That the Minutes be received and noted.

## 14 CALCULATION OF TAX BASE 2014/15

The Head of Finance submitted a report seeking Members approval of the tax base calculation for 2014/15.

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 the 31st 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 2014/15 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 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

## 15 NON-DOMESTIC BUSINESS RATES 2014/15

The Head of Finance submitted a report seeking Members approval of the National Non-Domestic Rates (NNDR) estimates and NNDR1 Return for 2014/15.

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 the 31st January each year.

The Local Government Finance Act introduced the part-retention of income from Business Rates from 2013. The income generated was to be shared between the Government (50%), the County Council (9%), the Fire Authority (1%) and the Borough Council (40%). The Council would then have to pay a tariff from its share of the income into a national pool, and they must complete and approve a form, known as the NNDR1 Return which showed how the estimated income had been calculated and how it was to be shared. This form must then be sent to those entitled to a share of the income by 31st January 2014.

The NNDR1 return (at Appendix A to the report), showed that the estimated net rate yield excluding transitional arrangements was £35.8m and this was shared as follows:

Table 1			
<b>Paid to:</b>	<b>2014/15 NDR Income £'000</b>	<b>2013/14 Surplus £000</b>	<b>Share %</b>
Central Government	17,889	57.6	50%
Retained by CBC	14,312	46.1	40%
Derbyshire County Council	3,220	10.4	9%
Derbs. Fire Authority	358	1.1	1%
<b>Total</b>	<b>35,779</b>	<b>115.2</b>	<b>100%</b>

Billing Authorities were required to calculate the estimated surplus or deficit on the NNDR element of the Collection Fund each year and the estimated surplus for 2013/14 was £115,200. The Borough Council would receive £46,080 of this surplus, which equated to 40%.

**\*RESOLVED -** That the estimated National Non-Domestic Rates estimates as recorded on the NNDR1 Return at Appendix A to the report, be approved.