

Report of the Deputy Chief Executive

COUNCIL TAX BASE 2020/211. Purpose of report

To approve the Council Tax Base for the year 2020/21.

2. Detail

The 2020/21 Council Tax Base has now been calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. Details are given in the appendices.

Recommendation

Committee is asked to **RESOLVE** that based on the number of band D equivalent properties and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, Broxtowe Borough Council calculates its Council Tax Base for the year 2020/21 as follows:

1. For the whole of its area 34,039.14.
2. In respect of Parish Precepts and Special Expenses for those parts of its area mentioned in the table below, the amounts specified therein –

<u>Part of Council's Area</u>	<u>Area Council Tax Base</u>
Awsworth	616.53
Brinsley	698.38
Cossall	208.36
Eastwood	2,850.82
Greasley	3,691.70
Kimberley	1,830.74
Nuthall	2,267.06
Stapleford	4,142.08
Strelley	175.25
Trowell	821.45
 <u>Special Expenses Area</u>	
Beeston Area	16,736.77

Background papers

Nil

APPENDIX 1

The Council Tax Base is calculated on the estimated full year equivalent number of chargeable dwellings expressed as the equivalent number of band D dwellings in the Council's area after allowing for dwelling demolitions and completions during the year, Council Tax exemptions, discounts, disabled reliefs and premiums, and the estimated collection rate.

Under the Local Council Tax Support Scheme (LCTSS), the Council Tax Base is affected by whether persons living in a dwelling within an authority area are in receipt of a Council Tax reduction awarded under the Scheme, as the billing authority foregoes Council Tax income from those dwellings. These local Council Tax reductions are reflected in the calculation of the Council Tax Base, in order to calculate the correct amount of band D Council Tax for the billing and precepting authorities in the area.

The calculated Council Tax Base for the Borough for the full year commencing 1 April 2020, assuming a 98.5% collection rate, is **34,039.14**. Separate calculations are required to be made for the parishes and special expenses areas. The table below gives a comparison of the Council Tax Base for 2019/20 with the proposed figures for 2020/21 so that Members can see the growth between years.

<u>Part of Council's area</u>	<u>Council Tax Base 2019/20</u>	<u>Proposed Council Tax Base 2020/21</u>	<u>% change</u>
Awsworth	615.03	616.53	0.24%
Brinsley	698.95	698.38	-0.08%
Cossall	208.48	208.36	-0.06%
Eastwood	2,791.97	2,850.82	2.11%
Greasley	3,663.94	3,691.70	0.76%
Kimberley	1,804.75	1,830.74	1.44%
Nuthall	2,268.75	2,267.06	-0.07%
Stapleford	4,051.19	4,142.08	2.24%
Strelley	181.27	175.25	-3.32%
Trowell	821.17	821.45	0.03%
Beeston Special Expenses Area	16,569.21	16,736.77	1.01%
TOTAL	33,674.71	34,039.14	1.08%

The Council Tax Base figures will be notified to the parish and town councils in order that they may calculate their precepts. The overall summary for the Borough Council area broken down by band of property is shown in appendix 2.

APPENDIX 2

CALCULATION OF COUNCIL TAX BASE 2019/20

Band	No of Dwellings	% of Total	Chargeable Dwellings	Equivalent no of Discounts at 25%	Empty Homes Premium	Equivalent no of Dwellings	Ratio to Band D	Chargeable Band D Equivalent Properties		LCTSS Adjustment Band D Equivalent	No of Dwellings Relevant to Band D
1	2	3	4	5	6	7	8	9		10	11
A DPR	0	0	34	11	0	31.25	0.56	17.36	8.03	4.46	12.90
A	16574	32.82%	16063	8352.6	31.5	14009.75	0.67	9339.83	3198.69	2132.46	7205.10
B	13115	25.97%	12868.5	4446	12.5	11769.5	0.78	9154.06	974.77	758.15	8395.90
C	10895	21.57%	10742	3153	13	9966.75	0.89	8859.33	440.67	391.71	8467.63
D	5995	11.87%	5935	1340	4.5	5604.5	1.00	5604.50	115.63	115.63	5488.87
E	2670	5.29%	2627.5	460	3	2515.5	1.22	3074.50	45.70	55.86	3018.64
F	760	1.50%	753	132	2	722	1.44	1042.89	10.60	15.31	1027.58
G	471	0.93%	469	96	1.5	446.5	1.67	744.17	0.99	1.65	742.52
H	27	0.05%	20.5	18	0	16	2.00	32.00	0.00	0.00	32.00
Totals	50507	100.00%	49512.5	18008.60	68	45081.75		37868.64	4795.08	3475.23	34391.14

COUNCIL TAX INCLUDING ESTIMATED COLLECTION RATE OF 98.5%	33,875.24
ADD BAND D EQUIVALENTS FOR CLASS O DWELLINGS	<u>163.90</u>
COUNCIL TAX BASE FOR BROXTOWE BOROUGH COUNCIL	<u>34,039.14</u>

- NOTES** (Figures may not add up exactly due to rounding)
- Column 4 equals column 2 less estimated exempt properties.
 - Column 7 equals column 4 less 25% of column 5 plus column 6.
 - Column 9 equals column 7 multiplied by column 8.
 - Column 11 equals column 9 less column 10.