

REPORT TO: Executive Board

DATE: 14 November 2019

REPORTING OFFICER: Operational Director, Finance

PORTFOLIO: Resources

SUBJECT: Determination of Council Tax Base 2020/21

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 The Council is required to determine annually the Council Tax Base for its area and also the Council Tax Base for each of the Parishes.
- 1.2 The Council is required to notify the Council Tax Base figure to the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency by 31 January 2020. The Council is also required to calculate and advise if requested, the Parish Councils of their relevant Council Tax Bases.

2.0 RECOMMENDED: That Council be recommended to

- 1) **set the 2020/21 Council Tax Base at 35,359 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency be so notified; and**
- 2) **set the Council Tax Base for each of the Parishes as follows:**

Parish	Tax Base
Hale	663
Halebank	523
Daresbury	179
Moore	327
Preston Brook	368
Sandymoor	1,265

3.0 SUPPORTING INFORMATION

- 3.1 The Council Tax Base is the measure used for calculating Council Tax and is used by both the billing authority (the Council) and the major precepting authorities (Cheshire Fire Authority, Cheshire Police and Crime Commissioner and Liverpool City Region Combined Authority), in the calculation of their Council Tax requirements.
- 3.2 The Council Tax Base figure is arrived at in accordance with a prescribed formula, and represents the estimated full year number of chargeable dwellings in the Borough, expressed in terms of the equivalent of Band 'D' dwellings.
- 3.3 The Council Tax Base is calculated using the number of dwellings included in the Valuation List, as provided by the Valuation Office Agency, as at 14 October 2019. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 14 October 2019 to 31 March 2020.
- 3.4 The tax base calculation has included an element for the Council Tax Reduction Scheme (the replacement for Council Tax Benefit). The estimated amount of Council Tax Support payable for 2020/21 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.5 The tax base calculation will include an element for Care Leavers Discretionary Discount. The estimated amount of Care Leavers Discount payable for 2020/21 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.6 The tax base calculation will include an element for Foster Carers Discretionary Discount. The estimated amount of Foster Carers Discount payable for 2020/21 is converted into the equivalent number of whole properties which are deducted from the total.
- 3.7 An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the Council Tax Base for the year.
- 3.8 Taking account of all the relevant information and applying a 97.0% collection rate, the calculation for 2020/21 provides a tax base figure of **35,359** for the Borough as a whole.

- 3.9 Taking account of all the relevant information and applying a 97.0% collection rate, the appropriate Council Tax Base figure for each of the Parishes is as follows

Parish	Tax Base
Hale	663
Halebank	523
Daresbury	179
Moore	327
Preston Brook	368
Sandymoor	1,265

4.0 POLICY IMPLICATIONS

- 4.1 None.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The Council Tax Base will enable the Council to set the level of Council Tax to be charged for 2020/21.

6.0 IMPLICATIONS FOR THE COUNCILS PRIORITIES

6.1 Children and Young People in Halton

None.

6.2 Employment, Learning and Skills in Halton

None.

6.3 A Healthy Halton

None.

6.4 A Safer Halton

None.

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

- 7.1 There would be significant loss of income to the Council if the Council Tax Base were not agreed, as it would not be possible to set the level of Council Tax to be charged for 2020/21.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 None.

9.0 REASON(S) FOR DECISION

9.1 To seek approval for the 2020/21 Council Tax Base for the Borough.

10.0 ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

10.1 There is no alternative option, as unless the Council Tax Base is approved, it would not be possible to set the level of Council Tax to be charged for 2020/21.

11.0 IMPLEMENTATION DATE

11.1 The 2020/21 Council Tax Base will be implemented from 1 April 2020.

12.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
Working Papers	Halton Stadium	Stephen Baker