

Report to Portfolio Holder for Resources & Reputation

Subject Calculation of the Council Tax Base for 2020/21

Date 3rd January 2020

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Wards Affected

All

Purpose

The purpose of this report is to request approval of the council tax base for the financial year 2020/21.

Key Decision

This is not a key decision.

Recommendation(s)

THAT:

In accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the Portfolio Holder for Resources and Reputation approves the Council's council tax base for 2020/21 as follows:

- 1) For the whole of its area 37,387.44**
- 2) In respect of parish precepts, for those parts of its area mentioned in the table below, the amounts specified therein:**

Parish	Council Tax Base
Burton Joyce	1,492.15
Calverton	2,221.49
Colwick	864.61
Lambley	507.60
Linby	321.24
Newstead	389.66
Ravenshead	2,720.60
Papplewick	269.68
Stoke Bardolph	201.06
Woodborough	932.58
Bestwood Village	623.06
St Albans	924.58

1 Background

- 1.1 Gedling Borough Council is required to calculate its council tax base each year in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
- 1.2 The council tax base is an amount required to be used in the calculation of the council tax by billing authorities and precepting and major precepting authorities.
- 1.3 The calculation determines the total number of band D equivalent properties that will be used in determining the level of council tax in the Council's area in the following financial year.
- 1.4 The calculation must be made no later than 31st January in the financial year preceding the financial year for which the calculation of the council tax base is being made.

- 1.5 The council tax base calculation is 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 exemptions, discounts, reliefs, the council tax reduction scheme, demolitions and new dwellings.
- 1.6 The same calculation is also carried out to calculate the council tax base for each of the parishes which fall within the Council's area.
- 1.7 The Council is also required to use an estimate of its collection rate in its council tax base calculation. The estimate used in this calculation (and shown in appendix 1 of this report) is 98.75%.

2 Proposal

- 2.1 It is proposed that the Portfolio Holder approves the council tax base figures set out in the recommendation of this report and detailed in the appendices to this report.

3 Alternative Options

- 3.1 The alternative to the proposal would be to not approve the Council's council tax base which would result in the Council defaulting on a statutory obligation and trigger default calculations being made by the precepting and major precepting authorities.

4 Financial Implications

- 4.1 There are no direct financial implications arising from the calculation of the council tax base. However, the calculation forms the basis of information supporting the setting of the council tax.

5 Appendices

- 5.1 Appendix 1 – Calculation of Council Tax Base
- 5.2 Appendix 2 – Parish Council Tax Base

6 Background Papers

6.1 None

7 Reasons for Recommendations

7.1 The Council has a statutory obligation to set its council tax base for 2020/21 before 31st January 2020.