

North Tyneside Council Report to Cabinet Date: 24 January 2018

ITEM 3

Title: Calculation of the 2018/19
Council Tax Base for North
Tyneside Council

Portfolios: Finance & Resources

Cabinet Member: Councillor Ray Glindon

Report from Service Area: Finance

Responsible Officer: Janice Gillespie, Head of Finance (Chief Finance Officer) (Tel: 643 5701)

Wards affected: All

1.1 Executive Summary:

The Council Tax Base is an annual statutory calculation, used to determine the level of Council Tax for individual properties. The Tax Base represents the number of properties which will be subject to Council Tax, and which are expressed in terms of their Band D equivalents, after allowing for the effect of discounts and exemptions and reliefs.

The agreed Tax Base for North Tyneside Council for 2018/19 will be used in the 2018/19 Budget and Council Tax calculation. The Tax Base is also used as the basis for the major precepting authorities (Police and Crime Commissioner for Northumbria and the Tyne and Wear Fire and Rescue Authority) to determine their precept requirements.

The 2018/19 Council Tax Base calculation and recommendations will be based on the changes to the Council Tax Support Scheme for 2018/19, based on the Council Tax Support for working age claimants being calculated on a percentage of Council Tax liability, and the outlined Housing Benefit changes within the Scheme to be considered by full Council at its meeting to be held on 18 January 2018.

Full Council, at its meeting on 18 January 2018 can propose and agree changes in relation to the Local Council Tax Support scheme; however, this report needs to be published before that to meet publication deadlines. Therefore, any changes made by full Council on 18 January 2018 which are different to the basis on which the final report will be based, will require the re-calculation of the 2018/19 Council Tax

Base included within the supplementary report by 24 January 2018, for consideration by Cabinet.

1.2 Recommendation(s):

The Recommendations to Cabinet will be included in the final report

1.3 Forward plan:

Twenty eight days notice of this report has been given and it first appeared on the Forward Plan that was published on 11 December 2017.

1.4 Council plan and policy framework:

- 1.4.1 The Tax Base calculation is a key element of the Budget Setting process and therefore is a key strand of the Budget and Policy Framework.

1.5 Information

- 1.5.1 An initial report is submitted at this stage to allow time for the impact of potential options available to the Authority following the recent announcement of the Provisional Local Government Finance Settlement to be assessed, and appropriate decisions made, which will directly impact the Council Tax Base calculations.

1.9 Contact officers:

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PART 3 - SIGN OFF

- Deputy Chief Executive
- Head(s) of Service
- Mayor/Cabinet Member(s)
- Chief Finance Officer
- Monitoring Officer
- Head of Corporate Strategy