




<b>B1</b> What is the Decision?	To approve the Council Tax base for 2017/18: 35,950.33. To approve the allocation of the Local Council Tax Support Grant as per appendix 4 of the report.
<b>B2</b> What are the reasons for the Decision?	The Council Tax Base is the preliminary stage in setting the Council Tax for the new financial year. Without calculating these figures the level of Council Tax for 2017/18 cannot be set.
<b>B3</b> What are the contributions to Corporate Priorities?	Council Tax is a primary source of revenue to the Council and therefore underpins all priorities.
<b>B4</b> What are the Human Rights considerations?	There are no Human Rights issues arising from this decision.

### Financial Implications

<b>B5</b> What are the financial implications?	<p>The main financial issues arising from this decision are as follows:</p> <ul style="list-style-type: none"> <li>• The tax base has a direct effect on the level of Council Tax levied for 2017/18. The tax base calculations assume a collection rate of 98%, which current collection shows will be achieved in 2016/17, despite the risks associated with local Council Tax Support fluctuating demand levels.</li> <li>• The proposed tax base is higher than had originally been anticipated within the Medium Term Financial Strategy (MTFS). As a result, this will generate an additional £73,445 to the revenue budget.</li> <li>• The allocation of Council tax Support Grant, set out in appendix 4, is broadly consistent with the approved MTFS.</li> </ul>
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<b>Revenue</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
<i>As outlined above</i>			

<b>Capital</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
<i>Not applicable</i>			

The finance section has been approved by the following member of the Financial Management Unit:	Please print name: Lisa Turner, Chief Accountant  Please sign name: 
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**Policy Framework**

<b>B6</b> Is the Decision wholly in accordance with the Council's policy framework?	Yes
<b>B6.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
<b>B6.2</b> Has it got the appropriate approvals under those provisions?	Yes
<b>B7</b> Is the Decision wholly in accordance with the Council's budget?	Yes
<b>B7.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
<b>B7.2</b> Has it got the appropriate approvals under those provisions?	NA

## Equalities Implications

<b>B8</b> What are the Equalities implications:
<b>B8.1</b> Positive (Opportunities/Benefits): N/A
<b>B8.2</b> Negative (Threats): N/A
<b>B8.3</b> The subject of this decision is not a policy, strategy, function or service that is new or being revised. An equality impact assessment is not required.
<b>B8.4</b> [The equality impact assessment identified the following actions to be carried out:] N/A

## Risk Assessment

<b>B9</b> What are the Risk Assessment implications:
<b>B9.1</b> Positive (Opportunities/Benefits): The tax base calculations show a higher increase in the tax base than originally estimated which is in the Council's favour.
<b>B9.2</b> Negative (Threats): Failure to calculate the Council Tax Base would lead to an inability to raise revenue by means of Council Tax. Higher demand associated with the Council Tax Support Scheme than assumed in the calculation could result in a deficit on the Council Tax Account which would need to be met in future years.
<b>B9.3</b> The risks are either already incorporated into the risk register or do not specifically need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above

## Legal Considerations

<b>B10</b> What are the Legal Considerations:
<b>B10.1</b> The main legal issues arising from this decision are as follows: the Council is legally obliged to calculate the Council Tax Base and failure to do so would place the Council in breach of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

This section has been approved by the following member of the Legal Team:

Please print name: Angela Wakefield,  
Monitoring Officer

Please sign name:

( [Redacted Signature]

## Sustainability Implications

<b>B11</b> What are the Sustainability implications: N/A
<b>B11.1</b> The proposal [would/would not] result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures). The positive/negative impacts are set out below (please refer to guidance notes).
<b>B11.2</b> Positive (Opportunities/Benefits):
<b>B11.3</b> Negative (Threats):

## Health & Safety Implications

<b>B12</b> What are the Health & Safety implications:
<b>B12.1</b> A Risk Assessment has not been carried out and entered into Harriet for all significant hazards and risks because there are no significant hazards or risks arising from this decision.
<b>B12.2</b> [The significant hazards and risks have been identified in the Harriett Risk Assessment numbered [ ]. Any financial implications to mitigate against these hazards and risks are considered above.] N/A
<b>B12.3</b> [Control measures and an action plan have been identified for any significant hazards and risks identified in the risk assessment. The positive/negative impacts are set out below] N/A
<b>B12.3.1</b> Positive (Benefits)
<b>B12.3.2</b> Negative (Threats)

## Key Decision

<b>B13</b> Is this a Key Decision?	No ( <i>please delete as appropriate</i> )
<b>Note: A Key Executive Decision is one where:</b>	
<ol style="list-style-type: none"> <li>1. <b>REVENUE</b> – Any contract or proposal with an annual payment or saving of more than £100,000</li> <li>2. <b>CAPITAL</b> – Any capital project with a value in excess of £150,000</li> <li>3. <b>A decision which significantly affects communities living or working in an area comprising two or more wards.</b></li> </ol>	
<b>B13.1</b> If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?	NA
<b>B13.2</b> If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in?	NA

**NOTE: If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.**

Please send the original signed document to [andrea.davies@eaststaffsbc.gov.uk](mailto:andrea.davies@eaststaffsbc.gov.uk)



**EAST STAFFORDSHIRE BOROUGH COUNCIL**

**REPORT COVER SHEET**

<b>Title of Report:</b>	Council Tax Base for Borough and Parish Councils 2017/18
<b>Meeting of:</b>	Leaders and Deputy Leaders
<b>Date:</b>	24 <sup>th</sup> November 2016
<b>Is this an Executive Decision:</b>	[NO]
<b>Is this a Key Decision:</b>	[NO]
<b>Is the Report Confidential:</b>	[NO]
<b>If so, please state relevant paragraph from Schedule 12A LGA 1972:</b>	[ ]
<p><b>Essential Signatories:</b></p> <p><b>ALL REPORTS MUST BE IN THE NAME OF A HEAD OF SERVICE</b></p> <p>Monitoring Officer: <b>Angela Wakefield</b></p> <p>Date ..... Signature .....</p> <p>Chief Finance Officer: <b>Sal Khan</b></p> <p>Date ..... Signature .....</p>	



**EAST STAFFORDSHIRE BOROUGH COUNCIL**

**Report to Leaders and Deputy Leaders**

**Date: 24<sup>th</sup> November 2016**

**REPORT TITLE: Council Tax Base for Borough and Parish Councils  
2017/18**

**PORTFOLIO: Leader of the Council**

**HEAD OF SERVICE: Sal Khan**

**CONTACT OFFICER: Sarah Richardson Ext. No. x1716**

**WARD(S) AFFECTED: None**

**1. Purpose of the Report**

- 1.1. To approve the amount of the Council Tax Base for East Staffordshire Borough Council and the individual parishes within the borough for the financial year 2017/18.

**2. Executive Summary**

- 2.1. The Council Tax Base is the preliminary stage in setting the Council Tax for the new financial year, 2017/18.

**3. Background**

- 3.1. In accordance with the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012, the Authority is required to calculate its tax base for each financial year and notify Staffordshire County Council, Staffordshire Police and County Crime Commissioner and Staffordshire Fire Authority of the figure by 31<sup>st</sup> January 2017.
- 3.2. Without calculating these figures the level of Council Tax for 2017/18 cannot be set.

#### **4. Contribution to Corporate Priorities**

- 4.1. Council Tax collection is a primary source of revenue to the Council and therefore underpins all priorities.

#### **5. Report**

- 5.1. In accordance with legislation the tax base is calculated by applying the formula  $A \times B$  where:

5.1.1. **A** is the total of the relevant amounts for that year for each of the valuation bands and;

5.1.2. **B** is the Authority's estimate of its collection rate for that year.

5.1.3. Calculations are attached in Appendices 1 and 2.

- 5.2. The Authority is also required to calculate the tax base for each individual body within the Borough entitled to issue a precept on only part of the area, i.e. Parish Councils. These calculations have been completed in accordance with guidelines and the Clerks to the Parish Councils are being notified of the figures to assist them in calculating precepts. A schedule is attached at Appendix 2.
- 5.3. Further schedules are attached at Appendix 3 explaining how the calculations have been arrived at for each parish (excludes a detailed breakdown of discounts).
- 5.4. Members may wish to note in all calculations that the tax base has benefited from a review of empty properties within East Staffordshire in partnership with CapacityGrid during 2016, which has also seen a reduction in the number of long term empty properties on the tax base.
- 5.5. As per the Welfare Reform Act 2012, the Local Council Tax Reduction scheme is included in the Council Tax Base calculations.
- 5.6. Following the localisation of council tax support in 2013/14, the government provided funding to local authorities in order to mitigate the impact of a reduced tax base on both the billing authority and local preceptors (Parish Councils). In 2016/17 the council agreed to pass onto the Parish Councils their share of this grant (£83k).
- 5.7. In 2014/15, the grant was added into the Council's main formula grant settlement and is therefore subject to increases or reductions by central government. It is therefore proposed that the Parish Councils share of the grant is maintained, but the actual amounts reduced in line with the Council's expected funding reduction of 14% in 2017/18. It is proposed that the grant of £71,651 is apportioned on the same basis as 2016/17 and appendix 4 sets out the amounts to be awarded to each Parish Council.

- 5.8. Using these calculations the tax base for the year 2017/18 will be 35,950.33. This calculation has been based on an estimated council tax collection rate of 98% as current year's collection shows we are on target to achieve at least 98% collection for 2016/17.

## **6. Financial Considerations**

*This section has been approved by the following member of the Financial Management Unit: Lisa Turner, Chief Accountant*

- 6.1. The main financial issues arising from this Report are as follows:

6.1.1 The tax base has a direct effect on the level of Council Tax levied for 2017/18. The tax base calculations assume a collection rate of 98%, which current collection shows will be achieved in 2016/17, despite the risks associated with local Council Tax Support fluctuating demand levels.

6.1.2 The proposed tax base is higher than had originally been anticipated within the Medium Term Financial Strategy (MTFS). As a result, this will generate an additional £73,445 to the revenue budget.

## **7. Risk Assessment and Management**

- 7.1. The main risks to this Report and the Council achieving its objectives are as follows:

### **7.2. Positive (Opportunities/Benefits):**

7.2.1. The tax base calculations show a higher increase in the tax base than originally estimated which is in the Council's favour.

### **7.3. Negative (Threats):**

7.3.1. Failure to calculate the Council Tax Base would lead to an inability to raise revenue by means of Council Tax.

7.3.2. Higher demand associated with the Council Tax Support Scheme than assumed in the calculation could result in a deficit on the Council Tax Account which would need to be met in future years.

- 7.4. The risks are either already incorporated into the risk register or do not specifically need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.

## **8. Legal Considerations**

*This section has been approved by the following member of the Legal Team:*

*Angela Wakefield, Monitoring Officer*

8.1. The main legal issues arising from this Report are as follows:

8.1.1 The Council is legally obliged to calculate the Council Tax Base and failure to do so would place the Council in breach of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

## **9. Equalities and Health**

9.1. **Equality impacts:** The subject of this Report is not a policy, strategy, function or service that is new or being revised. An equality and health impact assessment is not required.

9.2. **Health impacts:** The outcome of the health screening question does not require a full Health Impact Assessment to be completed. An equality and health impact assessment is not required.

## **10. Human Rights**

10.1. There are no Human Rights issues arising from this Report.

## **11. Sustainability** (including climate change and change adaptation measures)

11.1. Does the proposal result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures) N/A

## **12. Recommendation(s)**

12.1. That the amount calculated by East Staffordshire Borough Council as its Council Tax Base for the year 2017/18 shall be 35,950.33.

12.2. That Members approve the allocation of the council tax support grant to local preceptors of £71,651 and that this be apportioned in line with appendix 4.

## **13. Background Papers**

13.1. Information reports relating to the properties on the Council Tax database has been extracted from the software application and are available for viewing.

## **14. Appendices**

14.1. Appendix 1: The Billing Authority Tax Base 2017/18.

14.2. Appendix 2: The Council Tax Bases for the individual parishes within the Borough.

14.3. Appendix 3: Further calculations showing how appendix 2 has been arrived at.

14.4. Appendix 4: Allocation of Council Tax Support Grant to Parish Councils.

**Parish Councils - Grant Reduction**

**Appendix 4**

	<b>Current Grant 2016/17</b>	<b>Proposed Grant 2017/18</b>	<b>Grant Reduction (14%)</b>
Abbots Bromley	556	478	(78)
Anglesey	5,346	4,598	(748)
Anslow	172	148	(24)
Barton under Needwood	2,619	2,252	(367)
Blithfield	76	65	(11)
Branston	2,434	2,093	(341)
Brizlincote	766	659	(107)
Burton	914	786	(128)
Croxden	19	16	(3)
Denstone	396	341	(55)
Draycott in the Clay	888	764	(124)
Dunstall	89	77	(12)
Ellastone	45	39	(6)
Hanbury	294	253	(41)
Hoar Cross	0	0	0
Horninglow & Eton	3,871	3,329	(542)
Kingstone	587	505	(82)
Leigh	96	83	(13)
Marchington	1,252	1,077	(175)
Mayfield	536	461	(75)
Newborough	434	373	(61)
Outwoods	134	115	(19)
Rocester	2,261	1,944	(317)
Rolleston on Dove	2,338	2,011	(327)
Shobnall	2,945	2,533	(412)
Stanton	19	16	(3)
Stapenhill	2,542	2,186	(356)
Stretton	8,163	7,020	(1,143)
Tatenhill	798	686	(112)
Tutbury	2,810	2,416	(394)
Uttoxeter Rural	383	329	(54)
Uttoxeter Town	33,272	28,614	(4,658)
Winshill	5,225	4,494	(731)
Wootton	26	22	(4)
Yoxall	1,009	868	(141)
	<b>83,315</b>	<b>71,651</b>	<b>(11,664)</b>