

TEIGNBRIDGE DISTRICT COUNCIL

COUNCIL

14 JANUARY 2020

Report Title	COUNCIL TAX BASE 2020/21
Purpose of Report	To consider the proposed council tax base 2020/21 as recommended by the Executive at its meeting on the 7 January 2020 as shown at appendix A.
Recommendation(s)	That the Council resolve to approve the council tax base of 49,714 for 2020/21 at appendix A of the agenda report.
Financial Implications	The financial implications are principally to formulate the predicted council tax numbers to allow all preceptors to identify their income from the precept they set for 2020/21. Martin Flitcroft – Chief Finance Officer Tel: 01626 215246 Email: martin.flitcroft@teignbridge.gov.uk
Legal Implications	The estimate has to be approved by Council and notified to the major preceptors between 1 December 2019 and 31 January 2020. See section 2.2 of the report. Karen Trickey – Solicitor to the Council Tel: 01626 215119 Email: Karen.trickey@teignbridge.gov.uk
Risk Assessment	The major risk is that the estimate is not accurate and results in a deficit in income from council tax for all preceptors – see section 3. Martin Flitcroft – Chief Finance Officer Tel: 01626 215246 Email: martin.flitcroft@teignbridge.gov.uk
Environmental/ Climate Change Implications	There are no direct climate change implications within this report. David Eaton – Environmental Protection Manager Tel: 01626 215064 Email: david.eaton@teignbridge.gov.uk
Report Author	Martin Flitcroft – Chief Finance Officer Tel: 01626 215246 Email: martin.flitcroft@teignbridge.gov.uk
Portfolio Holder	Councillor Alan Connett – Portfolio holder for Resources
Appendices	App A – Council tax base 2020/21
Part I or II	Part I
Background Papers	None

1. PURPOSE

- 1.1 To consider the proposed council tax base 2020/21 as recommended by the Executive at its meeting on the 7 January 2020 as shown at appendix A.

2. BACKGROUND

- 2.1 The council tax base is the estimated number of band D equivalent properties in the district for next year less a small allowance for likely collection losses. The details are shown at section 1 of appendix A. The council tax for each of district, county, fire, police and towns/parishes multiplied by the council tax base gives the income or precept which the district pays to each authority. The district is responsible for collecting council tax.
- 2.2 The estimate for next year must be based on information available on the 30 November. It has to be approved by Council and notified to the major preceptors - county, fire and police between 1 December 2019 and 31 January 2020. Similarly towns and parishes also need the council tax base for their area to calculate their council tax from their precept.
- 2.3 The initial data is extracted from the council tax records. This includes the deduction for council tax support which reduces the base. Finally an estimate is made of the growth in the number of dwellings to 2019/20 based on recent history and this has been calculated at 1%. Thus a total of 50,216.2 is the estimated number of band D properties for next year.
- 2.4 As for the current year a collection rate of 99% has been assumed giving 49,714 for 2020/21. For Teignbridge this base means that at the current council tax level of £170.17 just under £8.5 million of income would be generated next year. This is 1.0% or £84,000 more than in the current year. Estimated 2020/21 income for all preceptors is shown at appendix A section 2 based on the current council tax.

3. RISKS

- 3.1 The risk is the variation in calculating the likely equivalent band D council tax numbers which is influenced by projected housebuilding, numbers in receipt of council tax support and the level of collection from council tax payers. These risks are mitigated by careful analysis of existing data and trends to determine future projections.