



## **REPORT of DIRECTOR OF RESOURCES**

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**to  
COUNCIL  
20 DECEMBER 2018**

### **COUNCIL TAX BASE 2019 / 20**

#### **1. PURPOSE OF THE REPORT**

- 1.1 The Council is required to set the tax base for Council Tax by the 31 January in the financial year preceding that to which the tax base applies.
- 1.2 The Council has to notify its tax base calculations to the Essex County Council, Essex Fire Authority and the Police and Crime Commissioner for Essex and Parish/Town Councils by 31 January.

#### **2. RECOMMENDATION**

That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012 the amount calculated by the Maldon District Council as its council tax base for the 2019/20 year shall be set at 24,536.1.

#### **3. SUMMARY OF KEY ISSUES**

- 3.1 The Council is required to approve the Council Tax Base figure for 2019 / 20 by 31 January 2019. The Council Tax Base figure is an integral part of the calculations for setting the level of Council Tax, and is the number of chargeable properties adjusted for certain factors, e.g. single persons' discounts, local council tax support, exemptions etc.
- 3.2 The tax base is calculated as determined in The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, with information as at 30 November 2018. **APPENDIX A** shows the detailed calculation.
- 3.3 The collection rate used in the tax base calculation for 2019 / 20 is 98.3%; which is the same as that used in the current year and is still considered to be achievable.
- 3.4 The Council Tax Base figure set for the current year (2018 / 19) is 24,193.2, so the new figure for the forthcoming year represents an increase of 342.9 or 1.42%. The key reason for the increase is the number of new houses now on the valuation list. It should be noted that the impact of the Local Council Tax Support Scheme on the tax base is a little less than the current year.

#### **4. CONCLUSION**

- 4.1 The annual setting of the Council's tax base is a prerequisite to the setting of the council tax for the following year.

#### **5. IMPACT ON CORPORATE GOALS**

- 5.1 Declaration of the Council's tax base is a technical exercise necessary to meet statutory obligations rather than corporate goals. The generation of additional income through the maximisation of the Council's tax base indirectly supports all corporate goals.

#### **6. IMPLICATIONS**

- (i) **Impact on Customers** – None identified.
- (ii) **Impact on Equalities** – None identified.
- (iii) **Impact on Risk** – There are no risks associated with this report.
- (iv) **Impact on Resources (financial)** – The increase in tax base will increase the Council's council tax revenue for 2019 / 20.
- (v) **Impact on Resources (human)** – None identified.
- (vi) **Impact on the Environment** – None identified.

Background Papers: None.

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