



REPORT of DIRECTOR OF RESOURCES

to
FINANCE AND CORPORATE SERVICES COMMITTEE
28 NOVEMBER 2017

COUNCIL TAX BASE 2018 / 19

1. PURPOSE OF THE REPORT

- 1.1 The Council is required to set the tax base for Council Tax between by 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. RECOMMENDATIONS

- (i) that the contents of the report be noted;

To the Council:

- (ii) 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 2018 / 19 year shall be set at 24,193.2.

3. SUMMARY OF KEY ISSUES

- 3.1 The Council is required to approve the Council Tax Base figure for 2018/19 by 31 January 2018. 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. This report sets out the factors and the calculations used to arrive at the Council Tax Base for 2018 / 19, the detailed calculations are set out in **APPENDIX A**.
- 3.2 The calculations in **APPENDIX A** are based on the valuation list as at 11 September 2017 adjusted for certain factors as at 2 October 2017.
- 3.3 The collection rate used in the tax base calculation for 2018 / 19 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 (2017/18) is 23,868.7, so the new figure for the forthcoming year represents an increase of 324.5 or 1.36%. 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 Councils 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 2018 / 19.
- (v) **Impact on Resources (human)** – None identified.
- (vi) **Impact on the Environment** – None identified.

Background Papers: None.

Enquiries to: Carrie Cox, Finance Manager, (Tel: 01621 875799).