

Enfield Council

Council Taxbase 2015/16.

Appendix D to Council Report – 28th January 2015

Introduction

The council tax base is calculated in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. The tax base is expressed in terms of "Band D Equivalents" (i.e. a property in Band A is equivalent to 2/3rds of a Band D property and a property in Band H is 2 Band D Equivalents). A table showing the calculation of the tax base is given below. The figures are based upon information in existing Council Tax records with adjustments to take into account the effect of estimated changes between now and March 2016

The collection percentage used in the calculation of the tax base in previous years is as follows: -

Years	Collection Percentage
1993/95	95%
1995/97	95.5%
1997/01	97%
2001/02	97.5%
2002/04	97.75%
2004/05 to 2012/13	98%
2013/14 to 2014/15	96.87%

On present estimates it is recommended that the overall collection percentage for 2015/16 is 97.33%, an increase of 0.46% over the previous year. The estimated collection percentage is based upon experience to date and an estimate for collection of council tax from taxpayers affected by the reduction in benefit support.

Any under or over achievement of the collection rate including prior years' arrears will be reflected in the overall position on the Council's Collection Fund and potentially has an impact on the revenue budget in future years. These calculations and assumptions result in a Band D Equivalent Tax Base for 2015/16 of 91,714 properties.

The Council must decide the tax base by the 31st January 2015 prior to setting the council tax for 2015/16.

Recommendation

Pursuant to this report and in accordance with the Local Authorities (Calculation of the Tax Base) (England) Regulations 2012, the amount calculated by the London Borough of Enfield as its Council Tax Base for 2015/16 shall be 91,714 Band D equivalents.

CALCULATION OF COUNCIL TAX BASE FOR 2015/16

	BAND A COLUMN 1	BAND B COLUMN 2	BAND C COLUMN 3	BAND D COLUMN 4	BAND E COLUMN 5	BAND F COLUMN 6	BAND G COLUMN 7	BAND H COLUMN 8	TOTAL COLUMN 9
1. Total number of dwellings on valuation list on 8th September 2014	5,284	11,464	33,436	36,199	20,780	9,030	5,825	885	122,903
2. Number of exempt and demolished dwellings (e.g. unoccupied less than 6 months, uninhabitable, vacant due to hospitalisation, residence in care home or death, occupied by students, occupied by mentally impaired residents)	275	380	510	447	276	83	48	8	2,027
3. Number of chargeable dwellings [lines 1-2]									
4. Number of chargeable dwellings in line 3 subject to disabled reduction	5,009	11,084	32,926	35,752	20,504	8,947	5,777	877	120,876

	BAND A (Entitled to disabled relief reduction) COLUMN 1	BAND A COLUMN 2	BAND B COLUMN 3	BAND C COLUMN 4	BAND D COLUMN 5	BAND E COLUMN 6	BAND F COLUMN 7	BAND G COLUMN 8	BAND H COLUMN 9	TOTAL COLUMN 10
5.Number of dwellings effectively subject to Council Tax for this band by virtue of disabled relief [line 4] after reduction	2	10	90	180	196	96	76	31		681
6.Number of chargeable dwellings adjusted in accordance with lines 4 and 5 [lines 4-5+6]	2	5,017	11,164	33,016	35,768	20,404	8,927	5,732	846	120,876
7.Number of dwellings in line 6 entitled to a 25% discount (only one chargeable resident over the age of 18)	2	3,173	7,015	14,974	11,511	5,095	1,845	766	90	44,471
8.Number of dwellings in line 6 entitled to a 50% discount (all residents being disregarded for council tax purposes)	0	10	12	41	57	36	35	54	16	261
9.Number of dwellings in line 6 classed as empty and being charged the Empty Homes Premium on 7 October 2013.	0	5	43	60	49	39	20	10	6	232
10.Number of other dwellings in line 6 (assumed to be entitled to no discounts) [6-7-8-9-10]	0	1,829	4,094	17,941	24,151	15,234	7,027	4,902	734	75,912

	BAND A (Entitled to disabled relief reduction) COLUMN 1	BAND A COLUMN 2	BAND B COLUMN 3	BAND C COLUMN 4	BAND D COLUMN 5	BAND E COLUMN 6	BAND F COLUMN 7	BAND G COLUMN 8	BAND H COLUMN 9	TOTAL COLUMN 10
11.Total equivalent number of dwellings after discounts, exemptions and disabled (to 2 decimal places) [(line 7 x 0.75) + (line 8 x 0.5) + (line 9 x 1.5) + (line 10)]	1.50	4,221.25	9,425.75	29,282.00	32,886.25	19,131.75	8,458.25	5,518.50	818.50	109,743.75
12.Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
13. Less Council Tax Support band D cost	1.25	1,873.97	3,626.30	7,774.70	6,388.79	2,308.73	476.61	138.15	6.91	22,595.41
14. Net taxbase after cts [lines 13-14]	0.25	2,347.28	5,799.45	21,507.30	26,497.46	16,823.02	7,981.64	5,380.35	811.59	87,148.34
15. Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
16. Taxbase number of Band D equivalents (to 1 decimal place) [line 15 x line 16]	0.1	1,564.9	4,510.7	19,117.6	26,497.5	20,561.5	11,529.0	8,967.3	1,623.2	94,371.80

	BAND A (Entitled to disabled relief reduction) COLUMN 1	BAND A COLUMN 2	BAND B COLUMN 3	BAND C COLUMN 4	BAND D COLUMN 5	BAND E COLUMN 6	BAND F COLUMN 7	BAND G COLUMN 8	BAND H COLUMN 9	TOTAL COLUMN 10
17. General provision for 2% non-collection	0	31	90	382	530	411	231	179	32	1,887
18. Provision for 15% non-collection on tax increase due to council tax support					770					770
29. Taxbase number of Band D equivalents (assuming 97.33% collection)	0	1,534	4,420	18,735	25,198	20,150	11,298	8,788	1,591	91,714

TOTAL TAX BASE 91,714