

# **Enfield Council**

## **Council Taxbase 2016/17.**

**Appendix D to Council Report – 28th January 2016**

## 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 2017.

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%
2004/13	98%
2013/15	96.87%
2015/16	97.19%

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. On present estimates it is recommended that the overall collection percentage for 2016/17 is 96.95% reflecting the higher loss provision required for the increase tax income relating to the Council Tax Support scheme.

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 2016/17 of 93,183 properties. The main changes between the 2015/16 and 2016/17 tax bases are summarised in the following table.

Council Tax Base Movements 2015/16 to 2016/17	Band D Equivalents
<b>2015/16 Tax Base</b>	<b>91,714</b>
2016/17 Changes:	
1. Increase in properties	740
2. Council Tax Support Scheme changed from 19.5% to 25% in 2016/17 (Net of Non-Collection)	1,136
3. Other movements in Council Tax Support Scheme	649
4. Discounts & Empty Home Premium	350
5. Provision for non-collection on increase in tax base (excluding CTS changes)	(272)
<b>2016/17 Tax Base</b>	<b>94,317</b>

The Council must decide the tax base by the 31<sup>st</sup> January 2016 prior to setting the council tax for 2016/17.

London taxbase collection rates for 2015/16 are shown below. Enfield's collection rate is the 17<sup>th</sup> highest in London. Prior to the introduction of council tax support in 2013 the council tax collection rate was 98% and in the upper quartile of London borough collection rates.

Kingston-upon-Thames	59,304	99.00%
Sutton	69,723	99.00%
Barnet	132,151	98.50%
Redbridge	80,570	98.45%
Richmond-upon-Thames	85,697	98.20%
Bexley	77,303	98.00%
Havering	83,110	98.00%
Hillingdon	91,200	98.00%
Hounslow	78,761	98.00%
Camden	85,170	97.70%
Bromley	125,130	97.65%
Hammersmith & Fulham	71,983	97.50%
Kensington & Chelsea	92,778	97.50%
Harrow	79,795	97.50%
Waltham Forest	68,526	97.50%
Merton	69,638	97.25%
Enfield	91,714	97.19%
Southwark	87,727	96.75%
Croydon	113,893	96.70%
Ealing	104,596	96.70%
Wandsworth	120,607	96.60%
Barking & Dagenham	42,625	96.58%
Tower Hamlets	78,840	96.50%
Brent	82,799	96.50%
Lewisham	75,526	96.00%
Westminster	121,891	96.00%
Newham	67,097	95.86%
Lambeth	97,780	95.50%
City of London	6,240	95.00%
Hackney	63,896	95.00%
Haringey	70,810	95.00%
Islington	72,001	94.50%
Greenwich	69,702	93.50%

## 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 2016/17 shall be 94,317 Band D equivalents.

2016/17 Taxbase (Note figures Calculated to one decimal place but shown to nearest whole number)	Band A (Entitled to disabled relief reduction)	BAND A 1	BAND B 2	BAND C 3	BAND D 4	BAND E 5	BAND F 6	BAND G 7	BAND H 8	TOTAL 9
1. Total number of dwellings on valuation list on 14th September 2015		5,230	11,530	33,530	36,325	20,836	9,034	5,853	888	123,226
2. Number of exempt dwellings (e.g. vacant due to hospitalisation, residence in care home or death, occupied by students, occupied by mentally impaired residents) [Line 21]		(109)	(260)	(438)	(408)	(228)	(78)	(40)	(7)	(1,568)
<b>3. Number of chargeable dwellings [lines 1-2]</b>		<b>5,121</b>	<b>11,270</b>	<b>33,092</b>	<b>35,917</b>	<b>20,608</b>	<b>8,956</b>	<b>5,813</b>	<b>881</b>	<b>121,658</b>
4. Chargeable dwellings subject to disabled reduction		(1)	(9)	(90)	(177)	(189)	(94)	(76)	(30)	(666)
5. Chargeable dwellings in this Council Tax band by virtue of disabled relief	1	9	90	177	189	94	76	30	0	666
<b>6. Number of chargeable dwellings adjusted in accordance with lines 4 + 5</b>	<b>1</b>	<b>5,129</b>	<b>11,351</b>	<b>33,179</b>	<b>35,929</b>	<b>20,513</b>	<b>8,938</b>	<b>5,767</b>	<b>851</b>	<b>121,658</b>
7. Statutory and discretionary discounts (see table below):										
a. Dwellings subject to 25% discounts [Lines 21 + 22 @ 25%]	(0)	(767)	(1,720)	(3,635)	(2,788)	(1,232)	(440)	(189)	(23)	(10,791.9)
b. Second Home - no discount [Line 23]	0	0	0	0	0	0	0	0	0	0.0
c. All residents disregard 50% discount [Line 24 @ 50%]	0	(5)	(5)	(17)	(30)	(18)	(19)	(24)	(8)	(124.0)
d. Council Tax Support Discounts [increased from 19.5% to 25% in 2016/17]	(1)	(1,803)	(3,592)	(7,569)	(4,703)	(2,232)	(438)	(140)	(4)	(20,480.5)
<b>8. Total Discounts</b>	<b>(0.9)</b>	<b>(2,574.6)</b>	<b>(5,316.0)</b>	<b>(11,219.8)</b>	<b>(7,520.4)</b>	<b>(3,481.0)</b>	<b>(896.5)</b>	<b>(352.6)</b>	<b>(34.6)</b>	<b>(31,396.4)</b>
9. 50% Empty Home Premium		33.0	31.5	33.0	21.0	19.5	6.5	6.0	2.0	153
10. Other Locally Calculated Adjustments (None 2016/17)										
<b>11. Total Chargeable dwellings</b>	<b>0.0</b>	<b>2,587.0</b>	<b>6,067.0</b>	<b>21,992.0</b>	<b>28,430.0</b>	<b>17,052.0</b>	<b>8,048.0</b>	<b>5,420.0</b>	<b>818.0</b>	<b>90,414.0</b>
<b>12. Ratio to Band D</b>	<b>5/9</b>	<b>6/9</b>	<b>7/9</b>	<b>8/9</b>	<b>9/9</b>	<b>11/9</b>	<b>13/9</b>	<b>15/9</b>	<b>18/9</b>	
<b>13. Number of Band D equivalents</b>	<b>0</b>	<b>1,725</b>	<b>4,719</b>	<b>19,548</b>	<b>28,430</b>	<b>20,841</b>	<b>11,625</b>	<b>9,033</b>	<b>1,636</b>	<b>97,557</b>
<b>14. General Collection Rate</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>	<b>98.0%</b>
15. General provision for 2% non-collection	0	(35)	(94)	(391)	(853)	(417)	(233)	(181)	(33)	(2,235)
16. Provision for 15% non-collection on tax increase due to council tax support					(1,005)					(1,005)
<b>17. Tax Base 2016/17</b>	<b>0</b>	<b>1,691</b>	<b>4,625</b>	<b>19,157</b>	<b>26,572</b>	<b>20,424</b>	<b>11,393</b>	<b>8,852</b>	<b>1,603</b>	<b>94,317</b>
<b>Exemptions Memorandum</b>										
18. Number of dwellings on valuation list exempt (Class B & D to W exemptions)		(109)	(260)	(438)	(408)	(228)	(78)	(40)	(7)	(1,568)
19. Estimated Net Demolitions etc. (none 2016/17)										0
<b>20. Exempt dwelling after Technical Changes from 1 April 2013</b>		<b>(109)</b>	<b>(260)</b>	<b>(438)</b>	<b>(408)</b>	<b>(228)</b>	<b>(78)</b>	<b>(40)</b>	<b>(7)</b>	<b>(1,568)</b>
<b>Statutory Discounts Memorandum</b>										
21. Number of dwellings entitled to a single adult household 25% discount	(1)	(2,963)	(6,738)	(13,777)	(10,267)	(4,551)	(1,625)	(706)	(86)	(40,714)
22. Number of dwellings entitled to a 25% discount due to all but one resident being disregarded for council tax purposes	0	(105)	(140)	(761)	(883)	(376)	(133)	(49)	(6)	(2,453)
23. Number of dwellings classed as second homes	0	(49)	(161)	(394)	(303)	(145)	(62)	(28)	(7)	(1,149)
24. Number of dwellings entitled to a 50% discount (all residents being disregarded for council tax purposes)	0	(9)	(10)	(33)	(60)	(35)	(38)	(48)	(15)	(248)