

Enfield Council

Council Taxbase

2017/18.

Appendix D to Council Report – 25th January 2017

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 2018.

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%
2013/17	96.79%

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 2017/18 is 96.79% 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 2017/18 of 95,043 properties. The main changes between the 2016/17 and 2017/18 tax bases are summarised in the following table.

Council Tax Base Movements 2015/16 to 2016/17	Band D Equivalents
2016/17 Tax Base	94,317
2016/17 Changes:	
1. Increase in properties	566
2. Council Tax Support Scheme changes	82
3. Discounts & Empty Home Premium	21
4. Provision for non-collection on increase in tax base (excluding CTS changes)	57
2016/17 Tax Base	95,043

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

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 95,043 Band D equivalents.

