

Enfield Council

Council Taxbase

2018/19.

Appendix D to Cabinet Report – 24th January 2018

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 2019.

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%
2013/18	96.79%
2018/19	97.06%

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 2018/19 is 97.06% 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 2018/19 of **96,005** properties, an increase of 962. The main changes between the 2017/18 and 2018/19 tax bases are summarised in the following table.

Council Tax Base Movements 2017/18 to 2018/19	Band D Equivalents
2017/18 Tax Base	95,043
2018/19 Changes:	
1. Increase in properties	489
2. Council Tax Support Scheme changes	(250)
3. Discounts, Exemptions & Empty Home Premium	723
2018/19 Tax Base	96,005

The Council must decide the tax base by the 31st January 2018 prior to setting the council tax for 2018/19.

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 2018/19 shall be **96,005** Band D equivalents.

