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:			
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.

COUNCIL TAX BASE 2018/2019											
VALUATION BANDING - NUMBER OF PROPERTIES											
@	Α	В	С	D	Е	F	G	Н	TOTAL		
0	5,192	11,667	33,861	36,503	21,081	9,200	5,869	908	124,28		
0	101	268	414	353	242	77	42	9	1,500		
	1	10	87	168	174	87	70	27	624		
1	10	87	168	174	87	70	27		624		
1	5100	11476	33528	36156	20752	9106	5784	872	122,775		
0	(754)	(1,671)	(3,476)	(2,676)	(1,190)	(439)	(187)	(22)	(10,415		
0	(2)	(3)	(16)	(25)	(15)	(16)	(21)	(9)	(106		
(1)	(1,702)	(3,330)	(7,054)	(5,878)	(2,125)	(438)	(121)	(2)	(20,652		
0	2,642	6,472	22,982	27,577	17,422	8,213	5,455	839	91,602		
0	60	55	89	94	37	13	17	6	371		
	30	28	45	47	19	7	9	3	186		
0	2,672	6,499	23,026	27,624	17,441	8,219	5,464	842	91,788		
5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	(
0	1,781	5,055	20,468	27,624	21,316	11,872	9,107	1,684	98,908		
97.07%									,		
									96,005		
									00.005		
									96,005		
									95,043		
									962		
	0 1 1 0 0 0 (1)	VALUATION (CO) A 0 5,192 0 101 1 1 1 10 1 5100 0 (754) 0 (2) (1) (1,702) 0 2,642 0 60 30 0 2,672 5/9 6/9 0 1,781	VALUATION BANDING - N © A B 0 5,192 11,667 0 101 268 1 10 87 1 5100 11476 0 (754) (1,671) 0 (2) (3) (1) (1,702) (3,330) 0 2,642 6,472 0 60 55 30 28 0 2,672 6,499 5/9 6/9 7/9 0 1,781 5,055	VALUATION BANDING - NUMBER OF P © A B C 0 5,192 11,667 33,861 0 101 268 414 1 10 87 168 1 5100 11476 33528 0 (754) (1,671) (3,476) 0 (2) (3) (16) (1) (1,702) (3,330) (7,054) 0 2,642 6,472 22,982 0 60 55 89 30 28 45 0 2,672 6,499 23,026 5/9 6/9 7/9 8/9 0 1,781 5,055 20,468	VALUATION BANDING - NUMBER OF PROPERTIES © A B C D 0 5,192 11,667 33,861 36,503 0 101 268 414 353 1 10 87 168 174 1 5100 11476 33528 36156 0 (754) (1,671) (3,476) (2,676) 0 (2) (3) (16) (25) (1) (1,702) (3,330) (7,054) (5,878) 0 2,642 6,472 22,982 27,577 0 60 55 89 94 30 28 45 47 0 2,672 6,499 23,026 27,624 5/9 6/9 7/9 8/9 9/9 0 1,781 5,055 20,468 27,624	VALUATION BANDING - NUMBER OF PROPERTIES © A B C D E 0 5,192 11,667 33,861 36,503 21,081 0 101 268 414 353 242 1 10 87 168 174 87 1 5100 11476 33528 36156 20752 0 (754) (1,671) (3,476) (2,676) (1,190) 0 (2) (3) (16) (25) (15) (1) (1,702) (3,330) (7,054) (5,878) (2,125) 0 2,642 6,472 22,982 27,577 17,422 0 60 55 89 94 37 30 28 45 47 19 0 2,672 6,499 23,026 27,624 17,441 5/9 6/9 7/9 8/9 9/9 11/9 0 1,7	VALUATION BANDING - NUMBER OF PROPERTIES © A B C D E F 0 5,192 11,667 33,861 36,503 21,081 9,200 0 101 268 414 353 242 77 1 10 87 168 174 87 70 1 5100 11476 33528 36156 20752 9106 0 (754) (1,671) (3,476) (2,676) (1,190) (439) 0 (2) (3) (16) (25) (15) (16) (1) (1,702) (3,330) (7,054) (5,878) (2,125) (438) 0 2,642 6,472 22,982 27,577 17,422 8,213 0 60 55 89 94 37 13 30 28 45 47 19 7 0 2,672 6,499 23,026 2	VALUATION BANDING - NUMBER OF PROPERTIES © A B C D E F G 0 5,192 11,667 33,861 36,503 21,081 9,200 5,869 0 101 268 414 353 242 77 42 1 10 87 168 174 87 70 27 1 5100 11476 33528 36156 20752 9106 5784 0 (754) (1,671) (3,476) (2,676) (1,190) (439) (187) 0 (2) (3) (16) (25) (15) (16) (21) (1) (1,702) (3,330) (7,054) (5,878) (2,125) (438) (121) 0 2,642 6,472 22,982 27,577 17,422 8,213 5,455 0 60 55 89 94 37 13 17 30	WALUATION BANDING - NUMBER OF PROPERTIES © A B C D E F G H 0 5,192 11,667 33,861 36,503 21,081 9,200 5,869 908 0 101 268 414 353 242 77 42 9 1 10 87 168 174 87 70 27 1 10 87 168 174 87 70 27 1 5100 11476 33528 36156 20752 9106 5784 872 0 (754) (1,671) (3,476) (2,676) (1,190) (439) (187) (22) 0 (2) (3) (16) (25) (15) (16) (21) (9) (1) (1,702) (3,330) (7,054) (5,878) (2,125) (438) (121) (2) 0 2,642 6,472 22,982		