

Enfield Council

Appendix D

Cabinet Report – 23rd January 2019

2019/20 Council Tax base

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 taking into account the effect of estimated changes between now and March 2020.

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%
2019/20	98.00%

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 2019/20 is increased to 98% reflecting the higher overall collection rate.

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 2019/20 of **97,074** properties, an increase of **1,069**. The main changes between the 2018/19 and 2019/20 tax bases are summarised in the following table.

Council Tax Base Movements 2018/19 to 2019/20	Band D Equivalents
2018/19 Tax Base	96,005
2019/20 Changes:	
1. Increase in properties	570
2. Council Tax Support Scheme changes	(251)
3. Discounts, Exemptions & Empty Home Premium	(176)
4. Collection rate increase	926
2019/20 Tax Base	97,074

The Council must decide the tax base by the 31st January 2019 prior to setting the council tax for 2019/20.

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 2019/20 shall be **97,074** Band D equivalents.

