

## Full Council

1<sup>st</sup> December 2021

<b>Report Title</b>	<b>Council Tax Base 2022/23</b>
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### List of Appendices

#### Appendix A - 2022/23 Tax Base by Town/Parish area

##### **1. Purpose of Report**

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- 1.1. The purpose of this report is to set the Council Tax Base for 2022/23 as required by Section 33 of the Local Government Finance Act 1992, and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

##### **2. Executive Summary**

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- 2.1 A Council Tax Base calculation for the whole of North Northamptonshire Council's (NNC) area for the year 2022/23 has been undertaken with data as at the relevant date, i.e., 31<sup>st</sup> October 2020 to 30<sup>th</sup> September 2021.
- 2.2 The calculation has taken account of the number of new properties likely to be completed and banded for Council Tax purposes during the period December 2021 to March 2023 and the anticipated level of occupation. In addition, the predicted discounts and premiums, including those within the NNC Discretionary Council Tax Policy and Council Tax Support Payments, have been applied as these have an impact on the Tax Base figure.
- 2.3 The resulting calculation equates to a Band D equivalent Tax Base of 114,769 properties before applying the expected collection rate. The Tax Base is reduced by a percentage which, in the Council's opinion, represents the likely level of collection. This collection rate has been assumed to be 98.5%, based on current collection levels. This compares to 98.461% for last year. On applying this reduction to the calculation, a net Tax Base figure of 113,047 is achieved which is an increase of 1% on 2021/22.

##### **3. Recommendations**

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- 3.1 It is recommended that Council:

a) Approves, in accordance with the Local Authorities (Calculation of Tax Base) Regulation 1992, as amended, the amount calculated by the Council as its Council Tax Base for the whole of the North Northamptonshire area for 2022/23 shall be 113,047 as detailed in this report and appendices. This is an increase of 1,155 over the 2021/22 Tax Base, a 1% increase.

b) Notes a Council Tax Collection rate assumption of 98.5% for 2022/23.

3.2 *Reason for Recommendations* – Section 33 of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 requires the Council as the Billing Authority to calculate a Council Tax Base for its area by 31 January each year.

#### **4. Report Background**

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4.1 The Local Government Finance Act 1992 requires the Billing Authority (North Northamptonshire Council) to calculate and approve a Tax Base for Council Tax purposes and to notify major preceptors by 31 January in respect of the following financial year.

4.2 The Government regulations require the Council to review the council tax base to be used for setting its 2022/23 Council Tax and the Council Tax Collection Rate for 2021/22.

4.3 The provisional tax base for North Northamptonshire is 113,047 dwellings this is based on a Band D and includes projected growth and an average collection rate of 98.5%.

#### **5. Issues and Choices**

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5.1 The main considerations in relation to Council Tax Base for 2022/23 is set out below:

5.2 **New Properties.** Provision is made in the 2022/23 Tax Base for new properties that are likely to be occupied before the end of the next financial year. This provision is calculated by taking into consideration assumptions around new housing developments.

5.3 **Discounts, reliefs, and exemptions.** Provision is made in the 2022/23 Tax Base for discounts (including Council Tax Support Scheme), reliefs and exemptions based on the actuals submitted in the CTB1 form completed in mid-October.<sup>1</sup>

5.4 **Collection Rate.** A review of the collection rates has been carried out with consideration to the level of debts written off and estimates of the current years collection rate, together with the longer-term impact of the pandemic, the assumptions used to calculate the 2021/22 Tax Base (98.5%) are adequate and is an increase of 0.04%.

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<sup>1</sup> The CTB1 is the annual return to Government which sets out the number of dwellings and those liable for council tax.

- 5.5 Taking all the assumptions together there is a net increase in the overall council tax base of 1%
- 5.6 **Appendix A** sets out the Band D equivalent properties by towns and parishes for 2022/23.

## **6. Implications (including financial implications)**

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### **6.1 Resources and Financial**

- 6.1.1 The Council Tax Base is used to calculate the budgeted Council Tax Requirement any movement on the Council Tax Base will be dealt with as part of the Medium-Term Strategic Plan, in terms of impact on growth and collection rates on future years.

### **6.2 Legal**

- 6.2.1 This report is part of the process required for the Council to meet its legal obligations to set its Tax Base that it notifies to Town and Parish Councils, Police and Fire.

### **6.3 Risk**

- 6.3.1 There are a number of risks associated with estimating the amount of Council Tax Base for the year as this based on the forecasted movement in dwellings, discounts and exemptions as outlined in section 5 of the report.

### **6.4 Consultation**

- 6.4.1 There is no requirement to consult on the tax base calculation.

### **6.5 Consideration by Scrutiny**

- 6.5.1 None.

### **6.6 Climate Impact**

- 6.6.1 None specific.

### **6.7 Community Impact**

- 6.7.1 None specific.

## **7. Background Papers**

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- 7.1 The following background papers were considered in relation to this report.  
CTB1 form October 2021

## Tax Base by Town/Parish

Town/Parish	Council Tax Base 2022/23
Aldwinckle	159
Apethorpe	92
Ashley	135
Ashton	115
Barnwell	179
Barton Seagrave	2,493
Benefield	184
Blatherwycke	24
Bozeat	752
Brampton Ash	36
Braybrooke	192
Brigstock	539
Broughton	838
Bulwick	82
Burton Latimer	3,216
Chelveston	222
Clopton	69
Collyweston	223
Corby	15,997
Cotterstock	86
Cottingham	369
Cranford	166
Cransley	115
Deene	29
Deenethorpe	73
Denford	135
Desborough	3,836
Dingley	109
Duddington	77
Earls Barton	2,218
East Carlton	117
Easton Maudit	40
Easton-On-The-Hill	460
Ecton	226
Finedon	1,488
Fineshade	19
Fotheringhay	71
Geddington	636
Glaphorn	160
Grafton Underwood	70
Great Addington	131
Great Doddington	488
Great Harrowden	43

Town/Parish	Council Tax Base 2022/23
Grendon	249
Gretton	560
Hardwick	45
Hargrave	124
Harrington	73
Harringworth	139
Hemington	46
Higham Ferrers	2,917
Irchester	1,536
Irlingborough	2,823
Isham	335
Islip	289
Kettering	16,636
Kings Cliffe	610
Laxton	65
Lilford-cum-Wigsthorpe	57
Little Addington	145
Little Harrowden	345
Little Stanion	698
Loddington	219
Lowick	133
Luddington	31
Lutton	66
Mawsley	910
Mears Ashby	229
Middleton	199
Nassington	359
Newton Bromswold	31
Orlingbury	233
Orton	39
Oundle	2,248
Pilton	28
Polebrook	200
Pytchley	194
Raunds	3,381
Ringstead	498
Rockingham	50
Rothwell	2,777
Rushden	9,948
Rushton	261
Southwick	78
Stanion	404
Stanwick	701
Stoke Albany	155
Stoke Doyle	41
Strixton	14

Town/Parish	Council Tax Base 2022/23
Sudborough	101
Sutton Bassett	51
Sywell	374
Tansor	97
Thorpe Achurch	78
Thorpe Malsor	54
Thrapston	2,612
Thurning	51
Titchmarsh	248
Twywell	82
Wadenhoe	59
Wakerley	39
Warkton	64
Warmington	460
Weekley	75
Weldon	2,553
Wellingborough	15,478
Weston By Welland	86
Wilbarston	275
Wilby	223
Wollaston	1,197
Woodford	499
Woodnewton	231
Yarwell	232
<b>TOTAL</b>	<b>113,047</b>