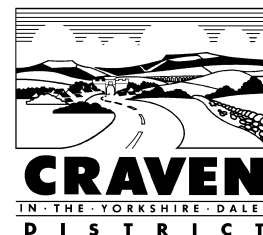


Policy Committee – 1st November 2016**CONFIRMATION OF THE COUNCIL TAX BASE - 2017/18**

Report of the Corporate Head – Business Support

Lead Member – Councillor Dawson

Ward(s) affected: All

1. **Purpose of Report** – To approve the Council Tax Base for the 2017/18 financial year.
2. **Recommendations**
 - 2.1 That in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012 the amount calculated by Craven District Council as its tax base for the whole of the area for 2017/18 financial year is set at 22,093.
 - 2.2 The amount calculated by Craven District Council as the tax base for each of its Parishes for the 2017/18 financial year is that as set out in Appendix A to this report.
3. **Report**
 - 3.1 Council Tax Base figures are calculated annually in accordance with the Local Government Finance Act 1992 (as amended) and relevant regulations and are used by each billing and major precepting authority in the calculation of the basic amounts of Council Tax. The figures must be notified to all major precepting authorities (e.g. North Yorkshire County Council, levying bodies, and parishes) on request before 31st January 2017.
 - 3.2 The Council Tax Base is calculated as the sum of the relevant amounts for each valuation band multiplied by the billing authority's estimated collection rate for the year. For information, comparative tax bases for the current and previous financial years and the number of properties in the Craven District are shown below.

Year	Total Number of Properties (CTB1)	Number of band D equivalent properties (CTB1)	Adjusted council tax base
2017/18	27181	23896	22,093*
2016/17	26,989	23,653	21,825*
2015/16	26,706	23,415	21,366.82
2014/15	26,597	22,558	21,179.96
2013/14	26,477	22,556	20,767.79

****The final adjusted tax base reflects an adjustment for the cost of council tax reduction, discounts and exemptions and an estimated collection rate of 98.60 %.***

3.3 There are no parish boundary changes.

3.4 The formula used to calculate the tax base has been updated to take account of both the technical changes to council tax discounts and exemptions, and the change from council tax benefit to local council tax reduction schemes. The tax base recommended in this report reflects the decisions made at Full Council on 11th December 2012 to abolish the second home discount, to amend the exempt classes A and C and 50% premium on properties empty in excess of 2 years.

4. **Implications**

4.1 **Financial Implications** – For every £1 of Council Tax levied the tax base, as proposed, will enable the Authority to meet £22,093 of expenditure in 2017/18 compared with £21,825 in the current financial year.

4.2 **Legal Implications** – None arising directly from this report. Collection of Council Tax is a statutory function of the local authority and reporting of the Tax base is a necessary stage in the process.

4.3 **Contribution to Corporate Priorities** – None arising directly from this report.

4.4 **Risk Management** – None arising directly from this report.

4.5 **Equality Impact Assessment** –

The Council's Equality Impact Assessment Procedure **has not been** followed. Therefore neither an Initial Screening or an Equality Impact Assessment has been undertaken on the proposed policy, strategy, procedure or function to identify whether it has/does not have the potential to cause negative impact or discriminate against different groups in the community based on •age • disability •gender • race/ethnicity • religion or religious belief (faith) •sexual orientation, or • rural isolation.

5. **Consultations with Others** – Financial Services, Legal Services

6 **Access to Information : Background Documents** – Council Tax Valuation List and Council Tax records (report RRV708 and CTB1 return)

7. **Author of the Report** – David Carré, Revenues, Benefits and Customer Services Manager
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8 **Appendices** – Appendix A – Analysis of the Tax Base calculation by Parish

Appendix A: Parish Summary

Parish	17/18 Taxbase	Parish	17/18 Taxbase	Parish	17/18 Taxbase
AIRTON	94.87	EMBSAY w EASTBY	781.84	LAWKLAND	127.49
APPLETREEWICK	104.2	ESHTON	39.13	LINTON	76.48
ARNCLIFFE	39.51	FARNHILL	213.12	LITTON	35.08
AUSTWICK	240.75	FLASBY w WINTERBURN	56.49	LONG PRESTON	317.23
BANK NEWTON	27.63	GARGRAVE	773.64	LOTHERSDALE	248.58
BARDEN	32.63	GIGGLESWICK	538.45	MALHAM	67.42
BEAMSLEY	68.65	GLUSBURN	1376.97	MALHAM MOOR	20.56
BENTHAM	1231.94	GRASSINGTON	543.83	MARTONS BOTH	134.57
BOLTON ABBEY	44.60	HALTON EAST	47.06	NAPPA	4.72
BORDLEY	6.6	HALTON GILL	25.46	OTTERBURN	21.59
BRADLEY	492.06	HALTON WEST	28.2	RATHMELL	126.93
BROUGHTON	38.47	HANLITH	18.48	RYLSTONE	72.52
BUCKDEN	98.54	HARTLINGTON	33.01	SCOSTHROP	34.51
BURNSALL	56.77	HAWKSWICK	34.42	SETTLE	1098.98
BURTON IN LONSDALE	250.93	HAZLEWOOD w STORITHS	40.27	SKIPTON	5209.34
CALTON	28.29	HEBDEN	114.01	STAINFORTH	110.90
CARLETON	445.66	HELLIFIELD	536.00	STIRTON w THORLBY	93.45
CLAPHAM	291.67	HETTON	70.73	SUTTON	1243.44
CONISTON COLD	89.68	HORTON IN RIBBLESDALE	184.45	SWINDEN	9.05
CONISTONE w KILNSEY	65.44	INGLETON	843.42	THORNTON IN CRAVEN	203.97
CONONLEY	467.35	KETTLEWELL w STARBOTTON	193.98	THORNTON IN LONSDALE	148.99
COWLING	854.93	KILDWICK	101.18	THORPE	21.22
CRACOE	86.66	KIRKBY MALHAM	53.85	THRESHFIELD	398.32
DRAUGHTON	128.53	LANGCLIFFE	163.23	WIGGLESWORTH	133.43
ELSLACK	36.49				

All discounts, exemptions and CTR costs are apportioned based on number of band D equivalent properties within each parish. The estimated Council Tax collection rate is 98.6%.