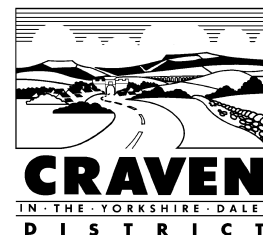


Policy Committee – 18th November 2014



CONFIRMATION OF THE COUNCIL TAX BASE - 2015/16

Report of the Corporate Head of Business Support

Ward(s) affected: All

1. **Purpose of Report** – To approve the Council Tax Base for the 2015/16 financial year.
2. **Recommendations**
 - 2.1 That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) the amount calculated by Craven District Council as its tax base for the whole of the area for 2015/16 financial year is set at 21366.82
 - 2.2 That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) the amount calculated by Craven District Council as the tax base for each of its Parishes for the 2015/16 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 2015.
 - 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)	100% Tax Base (CTB1)	Final adjusted tax base
2015/16	26,706	23,415	21366.82
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 council tax support and an estimated collection rate of 98.25%.***

- 3.3 There are due to be two parish boundary changes, effective from April 2015, resulting in properties moving from Thornton-in-Craven to Elslack.

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 (council tax support). The tax base recommended in this report reflects the decisions made at Full Council on 11th December 2012 to abolish the second home discount and to amend the exempt classes A and C.

4. **Implications**

4.1 **Financial Implications** – For every £1 of Council Tax levied the tax base, as proposed, will enable the Authority to meet £21,366.82 of expenditure in 2015/16 compared with £21,179.96 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

7. **Author of the Report** – Deborah Davies, Revenues and Benefits Manager
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8. **Appendices** – Appendix A – Analysis of the Tax Base calculation by Parish

Appendix A: Parish Summary

Parish	15/16 Taxbase	Parish	15/16 Taxbase	Parish	15/16 Taxbase
AIRTON	97.25	EMBSAY w EASTBY	785.09	LAWKLAND	134.26
APPLETREEWICK	113.31	ESHTON	44.49	LINTON	87.72
ARNCLIFFE	45.18	FARNHILL	205.73	LITTON	41.04
AUSTWICK	246.50	FLASBY w WINTERBURN	52.88	LONG PRESTON	324.56
BANK NEWTON	28.96	GARGRAVE	734.57	LOTHERSDALE	248.95
BARDEN	33.48	GIGGLESWICK	535.48	MALHAM	73.20
BEAMSLEY	74.30	GLUSBURN	1281.41	MALHAM MOOR	20.84
BENTHAM	1188.73	GRASSINGTON	540.23	MARTONS BOTH	129.23
BOLTON ABBEY	45.01	HALTON EAST	48.15	NAPPA	5.73
BORDLEY	6.85	HALTON GILL	29.53	OTTERBURN	22.47
BRADLEY	480.39	HALTON WEST	26.61	RATHMELL	135.17
BROUGHTON	39.75	HANLITH	17.61	RYLSTONE	70.37
BUCKDEN	114.39	HARTLINGTON	36.44	SCOSTHROP	37.90
BURNSALL	63.45	HAWKSWICK	42.08	SETTLE	989.10
BURTON IN LONSDALE	264.87	HAZLEWOOD w STORITHS	38.64	SKIPTON	4584.20
CALTON	30.17	HEBDEN	123.14	STAINFORTH	112.99
CARLETON	433.02	HELLIFIELD	517.54	STIRTON w THORLBY	98.69
CLAPHAM	314.23	HETTON	77.85	SUTTON	1338.19
CONISTON COLD	92.61	HORTON IN RIBBLESDALE	204.20	SWINDEN	9.3
CONISTON w KILNSEY	62.20	INGLETON	807.73	THORNTON IN CRAVEN	203.77
CONONLEY	449.49	KETTLEWELL w STARBOTTON	215.20	THORNTON IN LONSDALE	148.86
COWLING	827.16	KILDWICK	103.38	THORPE	22.72
CRACOE	90.63	KIRKBY MALHAM	53.72	THRESHFIELD	404.48
DRAUGHTON	124.73	LANGCLIFFE	168.36	WIGGLESWORTH	138.17
ELSLACK	28.22				