MEETING: CabinetDATE: 09/01/2018 **AGENDA ITEM:**

Title: Council Tax Base 2018/19	
Ward(s): City Wide	
Author: Denise Murray	**Job title: Director of Finance**
Cabinet lead: Cllr Craig Cheney	**Director lead: Nicki Beardmore**
Proposal origin: *Other*	
Decision maker: Full Council **Decision forum:** *Full Council*	
Timescales: Full Council 15 January 2018	
Purpose of Report: To approve the Council Tax Base 2018/19.	
Evidence Base: The Local Government Finance Act 1992 (as amended) requires the Council as the Billing Authority to calculate a Council Tax Collection Fund estimate by 31 January each year. The number of Band D equivalent properties, net of exemptions, reductions and discounts, in the Tax Base for 18/19 is 125,798 an increase of 1,715 (1.38%) Band D equivalent properties since October 2016.	
Cabinet Member / Officer Recommendations: The Mayor recommends that Full Council Agree, in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Bristol City Council as its Council Tax base for the financial year 2018/19 shall be 125,798	

Revenue Cost: £ 1.186m	**Source of Revenue Funding:** General Fund
Capital Cost: £ Nil	**Source of Capital Funding:** *N/A*
One off cost ☒ Ongoing cost ☐	**Saving Proposal ☐ Income generation proposal ☐**
Finance Advice: The council tax base directly influences the resources available to the fund the revenue budget due to be considered by Full Council on 21 February 2018. The growth in the tax base of 1.38% is less than the 1.5% assumed in the MTFP. This is the equivalent of 471 band D properties and represents a shortfall of £766k. This is net of previously reported savings in reliefs and discounts of £420k, so the gross budget pressure is therefore £1.186m	
Finance Business Partner: Tony Whitlock	

Corporate Strategy alignment: *N/A*
Legal Consideration: The tax base calculations for a particular financial year must comply with the Local Authorities (Calculation of Council tax base) Regulations 2012, and be determined by no later than 31st January in the preceding financial year. These regulations have been made under the Local Government Finance Act 1992, as amended (LGFA 1992).
Legal Team Leader: Shahzia Daya
City Benefits: *N/A.*
Consultation Details: Overview and Scrutiny Management Board 7 December 2017

DLT Sign-off	Denise Murray	15/11/17
SLT Sign-off	Denise Murray	21/11/17
Cabinet Member sign-off	Cllr Craig Cheney	27/11/17
For Key Decisions - Mayor's Office sign-off[	Mayor	5/12/17

Appendix A – Further essential background / detail on the proposal	**YES**
Appendix B – Details of consultation carried out - internal and external	**YES**
Appendix C – Summary of any engagement with scrutiny	**NO**
Appendix D – Risk assessment	**YES**
Appendix E – Equalities screening / impact assessment of proposal	**YES**
Appendix F – Eco-impact screening/ impact assessment of proposal -	**NO**
Appendix G – Exempt Information	**NO**
Appendix H – Legal Advice	**YES**
Appendix I – Combined Background papers	**CTB 1 Return October 2017**