

Decision Pathway – Report Template



PURPOSE: Key decision

MEETING: Resources Scrutiny

DATE: 31 October 2019

TITLE	Council Tax Base 2021		
Ward(s)	City Wide		
Author:	Denise Murray	Job title:	Director of Finance
Cabinet lead:	Cllr Craig Cheney	Executive Director lead:	Mike Jackson
Proposal origin: BCC Staff			
Decision maker: Cabinet Member Decision forum: Cabinet			
Timescales: Resources EDM x Oct 2019 Cabinet Member briefing x Oct 2019 Resources Scrutiny 31 Oct 2019 Mayor's Office sign-off 31 October 2019 Cabinet 3 Dec 2019			
Purpose of Report: 1. To recommend the Council Tax Base for 2020/21 for approval at Full Council.			
Evidence Base: 1. 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. 2. The number of Band D equivalent properties, net of exemptions, reductions and discounts, in the Tax Base for 20/21 is 128,566, an increase of 1.2% Band D equivalent properties since October 2018.			
Cabinet Member / Officer Recommendations: The recommendation is for Cabinet to 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 2010/21 shall be 128,566			
Corporate Strategy alignment: N/A			
City Benefits: N/A			
Consultation Details: N/A			
Background Documents: CTB (October 2019) attached			

Revenue Cost	£0.6m	Source of Revenue Funding	General Fund
Capital Cost	£ Nil	Source of Capital Funding	N/A.
One off cost <input checked="" type="checkbox"/>	Ongoing cost <input type="checkbox"/>	Saving Proposal <input type="checkbox"/>	Income generation proposal <input type="checkbox"/>

Required information to be completed by Financial/Legal/ICT/ HR partners:			
1. Finance Advice: The MTFP assumes an annual increase in the tax base of 1.5%. However estimates for 2020/21 suggest the number of new chargeable dwellings added to the valuation list will be exceeded by the number of student exemptions awarded resulting in reduced growth of 1.2% in the tax base. The equivalent loss in council tax revenue is £0.6m. This directly impacts on the resources available to the fund the revenue budget due to be			

considered by Full Council on 25 February 2020. The calculation of the Council Tax Base is calculated based on data extracted from the CTB1 return completed in mid-October. This is then adjusted for fluctuations in both the housing market and the estimated effect of additional discounts and exemptions.

Finance Business Partner: Tony Whitlock

2. Legal Advice: The tax base calculations for 2020/21 set out in this report comply with the Local Authorities (Calculation of Council tax base) Regulations 2012. The report will enable the Council to meet the requirement under the Local Government Finance Act 1992 (as amended) to determine the Council Tax base 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: *Legal Team Leaders to enter their name to confirm they have provided comments on the full and final report and the date.*

3. Implications on IT: *Section to be completed by IT team leader **ONLY**. Please contact, simon.oliver@bristol.gov.uk Additional information can be added in **Appendix L**.*

IT Team Leader: *IT Team Leaders to enter their name to confirm they have provided comments on the full and final report and the date.*

4. HR Advice: *Section to be completed by the HR partner **ONLY**. If there are none, this must be stated by the HR partner. Additional information can be added in **Appendix H** or **Appendix K**.*

HR Partner: *HR Partner to enter their name to confirm they have provided comments on the full and final report and the date.*

5. Reputational narrative: *Please contact public.relations@bristol.gov.uk for their comments, and copy/paste the email text in this section.*

PR officer: *PR officer to enter their name to confirm they have provided comments on the full and final report and the date.*

EDM Sign-off	Mike Jackson	October 2019
Cabinet Member sign-off	Cllr Craig Cheney	October 2019
For Key Decisions - Mayor's Office sign-off	Mayor	31 October 2019

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	NO
Appendix E – Equalities screening / impact assessment of proposal	NO
Appendix F – Eco-impact screening/ impact assessment of proposal	NO
Appendix G – Financial Advice	NO
Appendix H – Legal Advice	NO
Appendix I – Exempt Information	NO
Appendix J – HR advice	NO
Appendix K – ICT	NO