

## Bath & North East Somerset Council

MEETING: **Delegated Decision for**  
**Chief Finance Officer (Section 151 Officer)**

Decision DATE: **17<sup>th</sup> December 2020**

REPORT AUTHOR: Carl Thomas-Roberts, Revenue Manager  
RESPONSIBLE OFFICER: Andy Rothery, Director of Finance (s151 Officer)

AGENDA  
ITEM  
NUMBER

TITLE: **COUNCIL TAX BASE 2021-22**

WARD: ALL

BACKGROUND PAPERS: CTB1 Return of October 2020. Council Tax System Reports.

**AN OPEN PUBLIC ITEM**

### 1. SUMMARY

1.1 The calculation of the tax base for the area and the amounts for each Parish are set out for the Chief Finance Officer (as authorised Section 151 officer) to approve, and to notify the relevant Precepting bodies accordingly.

### 2. RECOMMENDATION

2.1 That the calculation of the Council's tax base for the year 2021-22 as set out in this report be approved.

2.2 That the projected deficit on the collection fund as at the end of 2020-21 related to Council Tax is declared at £1.4 million.

2.3 This report has been prepared in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 as amended. The amount calculated by Bath & North East Somerset Council as its tax base for the whole area for the year 2021-22 shall be 66,711.85 after adjustment for discretionary changes to discounts and exemptions, the impact of the Council Tax Support scheme (CTS), and projected growth in tax base during 2021-22.

2.4 For the parts of the area listed below for the year 2021-22, the adjusted tax base shall be:

	<b>Taxbase</b>
Bath	31,945.39
Bathampton	754.27
Batheaston	1,127.79
Bathford	822.20
Camerton	256.46
Charlcombe	220.73
Chelwood	61.71
Chew Magna	644.70
Chew Stoke	466.50
Claverton	71.49
Clutton	606.92
Combe Hay	87.15
Compton Dando	293.81
Compton Martin	240.52
Corston	193.59
Dunkerton & Tunley	239.60
East Harptree	316.90
Englishcombe	135.92
Farmborough	508.31
Farrington Gurney	325.39
Freshford	297.19
High Littleton	822.12
Hinton Blewett	138.93
Hinton Charterhouse	234.32
Kelston	85.61
Keynsham	6,615.87
Marksbury	187.21
Midsomer Norton	3,978.15
Monkton Combe	175.66
Nempnett Thrubwell	99.88
Newton St. Loe	69.67
North Stoke	48.86
Norton Malreward	112.39
Paulton	2,017.49
Peasedown St. John	2,117.31
Priston	125.15
Publow with Pensford	488.04
Radstock	1,701.17
St. Catherine	40.65
Saltford	1,818.23
Shoscombe	169.52
South Stoke	243.38
Stanton Drew	327.24
Stowey Sutton	676.02
Swainswick	130.61
Temple Cloud with Cameley	543.09
Timsbury	920.91
Ubley	173.77
Wellow	249.38
West Harptree	229.81
Westfield	1,877.15
Whitchurch	677.72
<b>Total</b>	<b>66,711.85</b>

### 3. RESOURCE AND CORPORATE IMPLICATIONS

- 3.1 **Financial:** The Council Tax base figure is used as the basis to calculate the Council Tax charges for Bath & North East Somerset Council and each of the individual Parish precepts for the area. It also contributes to the tax bases of the Avon & Somerset Police Authority and the Avon Fire Authority
- 3.2 **Staffing:** None
- 3.3 **Equalities:** None
- 3.4 **Economic:** None
- 3.5 **Environment:** None
- 3.6 **Council wide impacts:** Council Tax is a significant element of the funding for Council expenditure and an accurate estimate of the tax base will ensure that sufficient funds are collected in order to pay precepts at the agreed times.

### 4. BACKGROUND AND LEGAL FRAMEWORK

- 4.1 In accordance with regulations for the Council Tax regime, it is necessary for each billing authority to resolve the calculation of the Council Tax base for its area before the details are provided to the major Precepting Authorities for use in their calculations. The information must be notified between **1st December and 31st January** in the financial year preceding that to which the tax base applies.
- 4.2 The base information is that provided to the Ministry of Housing, Communities & Local Government in October 2020. This has subsequently been adjusted for alterations in the list, for discretionary changes to discounts and exemptions, for the impact of Council Tax Support (CTS) by parish, and for projected growth in the tax base during 2021-22.
- 4.3 The detailed calculations allow for a **ninety-eight point seven five per cent collection rate (98.75%)**. A comparison of the parishes for this year and last year is shown at Appendix 1.
- 4.4 The Section 151 Officer is required to estimate the amount of any surplus or deficit on the Collection Fund as at 31st March 2021. This must be done by the 15th January 2021 (or first working day thereafter), and this report also asks the Chief Finance Officer to approve the balance projected related to Council Tax.
- 4.5 After calculations of current year collection and adjustments to the tax base in 2020-21, it is anticipated that the 2020-21 collection fund account will declare a **deficit of £1.4 million**. This will be shared amongst the major preceptors to Bath & North East Somerset. The Council's share of the projected deficit is £1.165m.

- 4.6 In light of the impacts the Covid pandemic has had on Collection Fund income during 2020/21, the government has set new regulations (Local Authorities (Collection Fund: Surplus and Deficit) (Coronavirus) (England) Regulations 2020. The regulations implemented the announcement made by the Secretary of State on 2 July 2020 that “the repayment of collection fund deficits arising in 2020-21 will be spread over the next three years rather than the usual period of a year, giving councils breathing space in setting budgets for next year.” The regulations set out that the in-year element of the estimated 2020/21 Collection Fund deficit is to be spread over the next three years, any prior year balance still needs to be recovered in 2021/22.
- 4.7 The following table sets out the spread of the £1.4m estimated deficit over the next 3 years as well as the allocations across the major preceptors.

<b>2020/21 Council Tax Collection Fund Deficit Estimate</b>	<b>Total Deficit</b>	<b>3 Year Spreading Amounts</b>		
	<b>£m</b>	<b>2021/22 £m</b>	<b>2022/23 £m</b>	<b>2023/24 £m</b>
Consisting:				
- Prior Year Element of Estimate	(0.554)	(0.554)		
- 2020/21 In Year Element	1.954	0.651	0.651	0.651
<b>Total</b>	<b>1.400</b>	<b>0.097</b>	<b>0.651</b>	<b>0.651</b>
<b>Allocations:</b>				
B&NES Council Share	1.165	0.081	0.542	0.542
Avon & Somerset Police Share	0.177	0.012	0.082	0.082
Avon Fire Share	0.058	0.004	0.027	0.027
<b>Total</b>	<b>1.400</b>	<b>0.097</b>	<b>0.651</b>	<b>0.651</b>

- 4.8 The Tax Base figures are calculated as follows:

Council Tax base <b>adjusted for discretionary change to discounts and exemptions, the impact of Council Tax Support (CTS) and projected growth in the tax base during 2021-22.</b>	66,875.99
Council Tax base adjusted for discretionary change to discounts and exemptions, the impact of Council Tax Support (CTS) and projected growth in tax base during 2021-22 <b>after allowing for a collection rate estimated at 98.75% of the tax base.</b>	66,711.85

## 5.0 CONSULTATION

5.1 Consultation has taken place with the Head of Corporate Finance and the Chief Finance Officer.