

1. **Approval of the Council Taxbase** (Pages 1 - 4)

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN UNDER DELEGATED POWERS

This is a record of a decision taken by the officers under delegated powers and where necessary taken in consultation with members and officers.

Delegated Power

Cabinet 1 July 2014.

Minute CAB31: Delegation of approval of the Council Taxbase to the S151 Officer in consultation with the Council Leader and Portfolio Holder for Resources

(NB following a reorganisation the Resources Portfolio is now held by the Council leader).

Decision Taken

1. Under the rules, the Council Tax Base is the number of dwellings in an area belonging to each valuation band, modified to take account of:
 - the proportion applying to dwellings in each band where disabled relief is awarded,
 - discounts and exemptions,
 - in certain cases increases due to the application of the empty homes premium and in others reduced amounts payable due to council tax discounts under s11a LGFA 1992,
 - reductions due Council Tax Support schemes under s13 LGFA 1992, and
 - the proportion of the council tax for the year which the billing authority expects to be able to collect.
2. These values are then calculated as equivalents to Band D properties, plus the equivalent in respect of contributions in lieu of Council Tax to be made for the year by the Ministry of Defence for Class O (exempt) dwellings in its area.
3. The calculations below have regard to the recommendations in respect of discounts relating to Second Homes and Empty Properties for 2018/2019 agreed by full Council at its meeting of 16 November 2017 and the scheme of Council Tax Support for 2018/2019 as agreed by full Council at its meeting of 25 January 2018.

4. The calculation is as follows:

A	Total number of dwellings on the valuation list	72,639
B	Estimated reduction for discounts, exemptions and disabled relief	7,994.3
C	Total number of equivalent dwellings after discounts, exemptions and disabled relief (A-B)	64,644.7
D	Band D equivalent dwellings	55,779.2
E	Band D equivalent dwellings for Council Tax Support	5,520.9
F	Total number of Band D equivalent dwellings after Council Tax Support (D-E)	50,258.3
G	Band D equivalents at 97.5% collection rate (F * 97.5%)	49,001.8
H	Band D equivalents for Class O dwellings	464.1
	Council Tax Base (G + H)	49,465.9

Reasons for the Decision

The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 contain the rules for the calculation of the Council Tax Base for 2014/2015 onwards. The Council Tax Base is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the Council Tax by the Council as the Billing Authority, and by Norfolk County Council and the Norfolk Police and Crime Commissioner as Major Precepting Authorities, and in the calculation of the precept payable by the Council to the County Council and Police Authority. The tax base for 2018/2019 must be approved by 31st January 2018.

Options considered

N/A

Any declarations of interest and details of any dispensations granted in respect of interests.

None

Authorisation

Lorraine Gore, s151 Officer

Signature



Date: 29 January 2018

Consultation with members/officers

**If the decision is taken following consultation with the members/officers, please give details:
Signed by Member as consulted:**

Discussed with the Council Leader

Signature



Date: 29 January 2018

Pre-Screening Equality Impact Assessment

Borough Council of
King's Lynn &
West Norfolk



Name of policy/service/function	Council Taxbase setting for 2017/2018
Is this a new or existing policy/ service/function?	New / Existing (delete as appropriate)
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service rigidly constrained by statutory obligations	Mandatory requirement to set council taxbase - Local Government Finance Act 1992

Question	Answer																																																							
<p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups according to their different protected characteristic, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p>	<table border="1"> <thead> <tr> <th></th> <th>Positive</th> <th>Negative</th> <th>Neutral</th> <th>Unsure</th> </tr> </thead> <tbody> <tr> <td>Age</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Disability</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Gender</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Gender Re-assignment</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Marriage/civil partnership</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Pregnancy & maternity</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Race</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Religion or belief</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Sexual orientation</td> <td></td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>Other (eg low income)</td> <td></td> <td></td> <td>√</td> <td></td> </tr> </tbody> </table>		Positive	Negative	Neutral	Unsure	Age			√		Disability			√		Gender			√		Gender Re-assignment			√		Marriage/civil partnership			√		Pregnancy & maternity			√		Race			√		Religion or belief			√		Sexual orientation			√		Other (eg low income)			√	
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Question	Answer	Comments
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	Yes / No	
3. Could this policy/service be perceived as impacting on communities differently?	Yes / No	
4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	Yes / No	
<p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p>	Yes / No	Actions:
		Actions agreed by EWG member:
Assessment completed by: Name	Lorraine Gore	
Job title Chief Financial Officer	Date 29 January 2018	