

1. **Council Taxbase 2021/2022** (Pages 1 - 2)

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN BY OFFICERS UNDER DELEGATED POWERS

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

Delegated Power

Specify the particular delegated power being exercised by reference to the Delegation Scheme or Cabinet minute and date.

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

Specify precise details of the decision taken

Following consultation with the Leader it was agreed that the taxbase for 2021/2022 is set at 52,048.

Reasons for the Decision

Specify all reasons for taking the decision

The taxbase was estimated at 52,280 in the financial plan but there has been a transfer of properties on the council tax list to business rates list which reduced the taxbase by 123 band D equivalents. There has also been an increase in the working age council tax support caseload of 9.4% to date with more anticipated. A 10% estimate has been included which impacts the taxbase by a further 263 band D equivalents resulting in a proposal to set the tax base at 52,048.

To ensure the taxbase is approved ahead of the budget and council tax setting process for 2021//22. The taxbase is also required by County Council, police and prepared for 101 parishes in order to incorporate into their financial plans ahead.

Options considered

Taxbase for the CTB1 is 52,311 which is higher than the estimate in the financial plan and includes the transfer of properties from council tax to business rates. The taxbase could have been set at this level but this does not account for the increase seen already with the council tax support cases. The taxbase assumes 100% collection rate. By ignoring the increase in cases, it would unrealistic to expect a 100% collection rate.

Any declarations of interest and details of any dispensations granted in respect of interests.
None known.

List of Background papers

Report on council tax base as discussed at Management Team and with the Leader (prepared by Revenue and Benefits Manager)

Authorisation

Post Held
Assistant Director Resources/S151 Officer

Signature



Date 04/11/2020

Consultation with members/officers

If the decision is taken following consultation with the members/officers, please give details:

CLlr Brian Long – Leader and Portfolio holder for Resources

Signed by Member as consulted



Date 6/11/2020.