

SETTING THE COUNCIL TAX BASE FOR 2017/18**1. Setting the Council Tax Base**

- 1.1 The Council Tax Base is the link between the Council's budget and the level of Council Tax. The tax base will be used to calculate the Council Tax in Sefton, once the Council's budget has been agreed. The Council is required to calculate its own tax base as well as the tax base for each parish council within its boundary and have them approved by the 31 January 2017.
- 1.2 The calculation of the Council Tax Base takes into account many factors such as the rate of new building and the trends in people living on their own (Sole Occupier Discount).
- 1.3 The tax base calculation assumes a collection rate of 98.25% in 2017/18, which is an increase of 0.25% over 2016/17. This reflects long-term collection rates.

2. Council Tax Base for Sefton Council in 2017/18

- 2.1 The tax base for 2017/18 is 81,865.1 Band D equivalent dwellings for Sefton Metropolitan Borough Council. This is an increase of 1,100.3 in comparison with the tax base for 2016/17. An analysis of the changes between the 2016/17 and the 2017/18 tax base is provided in the table below:

Tax Base for Sefton Council		Band D Equivalents		
		2016/17	2017/18	Change
H	Dwellings on the Banding List	109,503.7	109,899.0	395.3
Q	<u>Exemptions and Discounts</u>			
	Exempt Dwellings	-1,856.1	-1,895.8	-39.7
	Disabled Persons Reductions	-151.1	-151.9	-0.8
	Sole Occupier & Status Discounts	-10,248.4	-9,919.3	329.1
	Empty Property – Discounts	-284.7	-283.4	1.3
	Total	-12,540.3	-12,250.4	289.9
E	Empty Homes Premium	253.3	260.5	7.2
J	Adjustments	-644.6	-658.8	-14.2
Z	Council Tax Support Scheme	-14,123.6	-13,891.7	231.9
B	Collection Rate Adjustment	-1,649.0	-1,458.8	190.2
	MOD Properties	7.0	7.0	0.0
	Council Tax Base	80,806.5	81,906.8	1,100.3

2.2 The main reason for the changes in the tax base are:

Dwellings on the Banding List: The number of properties on Banding List has increased by 434 (0.3%) in the year.

Exempt Dwellings: The number of dwellings subject to a specific exemption (Codes A to W) has increased by 63 (2.7%). This includes dwellings left empty by a deceased person (Class F), dwellings occupied by students (Class N), and dwellings occupied by persons who are severely mentally impaired (Class U).

Sole Occupier & Status Discounts: The number of sole occupier discounts was overstated in 2016/17. This has been corrected in the 2017/18.

Empty Homes Premium: The number of homes that have remained unoccupied for more than 2 years has increased by 22 (3.4%) during the year.

Adjustments: The number of dwellings expected to be built in the year has reduced by 35 (-9.4%).

Council Tax Support Scheme: The number of council tax support claimants has continued to reduce in 2016/17. The tax base forecast is based on the cost of council tax support discounts recorded on 2 December 2016, uplifted by £300,000 to allow for the impact of welfare reforms announced by the DWP.

Collection Rate Adjustment: The collection rate assumed in the tax base calculation has been increased from 98.0% in 2016/17 to 98.25% in 2017/18. This reflects long-term collection rates.

3. Council Tax Base in Parish Areas for 2016/17

3.1 There are also new tax base figures for each parish area in 2017/18. The following table provides details of the new tax base for each parish compared to 2016/17:

Tax Base for Parish Areas	Band D Equivalents		
	2016/17	2017/18	Change
Parish of Aintree Village	1,995.69	2,019.17	23.48
Parish of Formby	8,985.26	9,054.19	68.93
Parish of Hightown	849.17	846.60	-2.57
Parish of Ince Blundell	157.28	163.57	6.29
Parish of Little Altcar	304.75	322.86	18.11
Parish of Lydiate	2,013.34	2,037.31	23.97
Parish of Maghull	6,477.75	6,492.19	14.44
Parish of Melling	967.26	980.64	13.38
Parish of Sefton	232.02	231.19	-0.83
Parish of Thornton	759.30	762.65	3.35

3.2 The tax base calculation for each of the parish areas is based on the same assumptions made in the calculation for Sefton Metropolitan Borough Council.