

# RIBBLE VALLEY BOROUGH COUNCIL

## REPORT TO POLICY AND FINANCE COMMITTEE

Agenda Item No 17

meeting date: 7 NOVEMBER 2017  
title: COUNCIL TAX BASE 2018/19  
submitted by: DIRECTOR OF RESOURCES  
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### 1 PURPOSE

- 1.1 To inform members of the council tax base for 2018/19

### 2 BACKGROUND

- 2.1 The council tax base is set each year between 1 December and 31 January and is an important calculation which sets out the number of dwellings to which council tax is chargeable in an area or part of an area.
- 2.2 To calculate the tax base for an area, the number of dwellings in each council tax band is adjusted to take account of any discounts, premiums or exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 18/9 for Band H) and the total across all eight bands is calculated. These are then multiplied by the authority's estimated collection rate for the year.
- 2.3 The tax base is used for the purposes of calculating the band d council tax for the billing authority and also major precepting authorities and parish councils.

### 3 LOCAL GOVERNMENT FINANCE ACT 2012

- 3.1 The *Local Government Finance Act 2012* allowed changes to the discounts on council tax for second homes and empty properties. From 1 April 2013, second homes may be charged 100% of their normal rate of council tax, instead of the previous maximum of 90%. "Unoccupied and substantially unfurnished" properties are subject to a discount of anything between 0% and 100% of their council tax, at the discretion of the billing authority. Properties undergoing "major repair work" or "structural alteration", which are vacant, can be subject to a discount of any amount between 0% and 100%, for a maximum of 12 months.
- 3.2 The full 50% discount must be retained on a second home where the liable person is required as part of his/her employment to live in job-related accommodation.
- 3.3 From 1 April 2013, local authorities can also set an 'empty homes premium' for long-term empty properties. Properties which have been unoccupied and substantially unfurnished for over two years may be charged up to 150% of the normal liability.
- 3.4 In 2013/14, i.e. the first year of the new changes, the Council agreed to leave the rates of our current discounts/exemptions unchanged.
- 3.5 From 2014/15 however the Council, after detailed consideration, implemented the following change:
- For long term empty properties (empty from 6 months up to 2 years) remove the current 50% discount i.e. owners are liable for the full 100% council tax due
- 3.6 There are no proposals to change our current discounts for 2018/19.

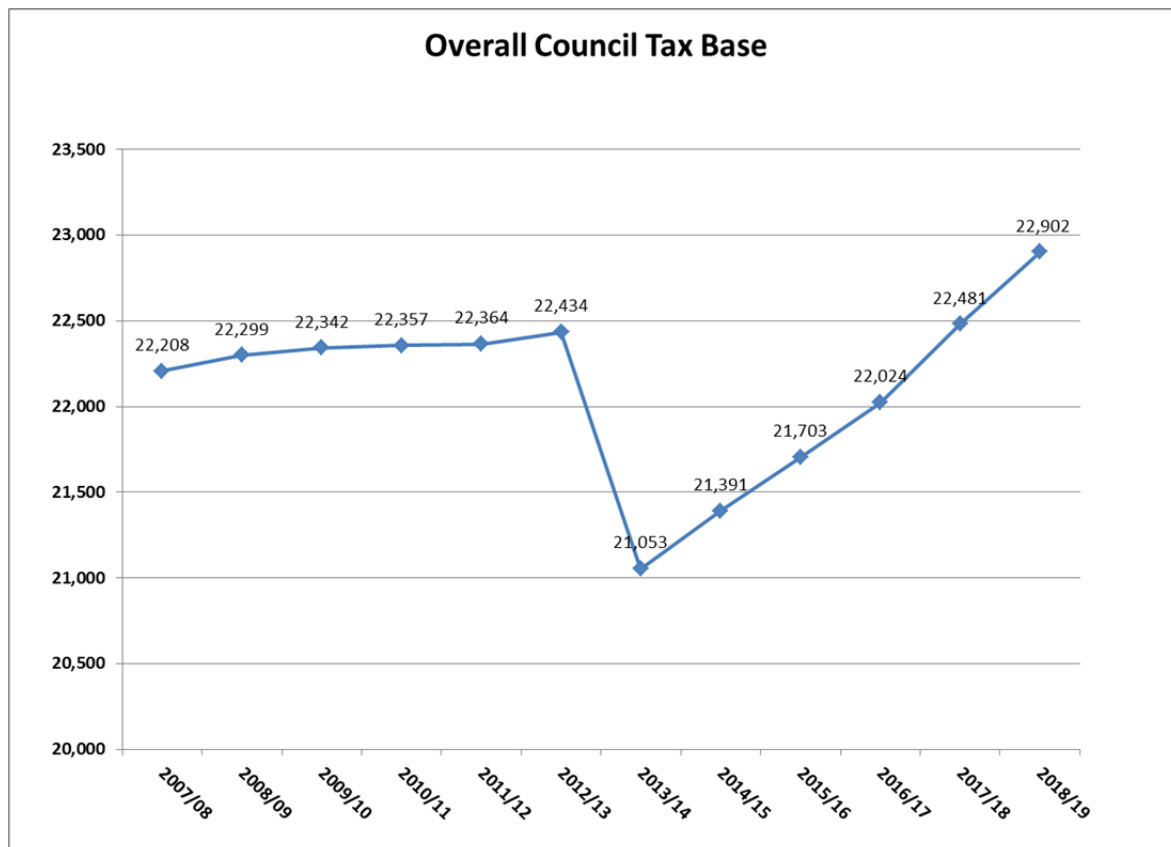
#### 4 COUNCIL TAX BASE 2018/19

4.1 Our calculation has now been carried out across all of our parishes and has resulted in an overall tax base for 2018/19 of 22,902 which is an increase of 1.9% on the tax base for 2017/18 of 22,481.

4.2 Our overall tax base is shown by parish in Annex 1.

#### 5 MOVEMENT IN OUR TAX BASE SINCE 2007/08

5.1 .The following graph shows the movement in our overall tax base by year since 2007/08.



5.2 Our tax base rose steadily for the period 2007/08 to 2012/13. In 2013/14 local council tax support schemes (LCTS) were determined which replaced the national council tax benefit scheme. The impact of new local council tax support is that the amount awarded now appears as a discount against the claimant's council tax bill. As discounts impact on the council's tax base this meant overall our tax base fell significantly in 2013/14 as a direct result of the implementation of our scheme.. Overall our tax base fell by 1,486.

5.3 From 2013/14 you can see our tax base has increased significantly by 1.5%– 2% each year.

5.4 Annex 2 shows the % change each year by parish since 2013/14 when LCTS was introduced.

#### 6 CONCLUSION

6.1 Our council tax base has increased steadily over the period 2007/18 to 2013/14 however since then we have averaged increases of 1.5% to 2% each year.

DIRECTOR OF RESOURCES  
PF56-17/JP/AC

	2018/19 taxbase	2017/18 taxbase	difference
Aighton, Bailey & Chaigley	446	438	8
Balderstone	197	197	0
Barrow	449	402	47
Bashall Eaves, Great Mitton & Little Mitton	205	202	3
Billington & Langho	2,124	2,072	52
Bolton by Bowland, Gisburn Forest & Sawley	488	489	-1
Bowland Forest (High)	70	75	-5
Bowland Forest (Low)	79	81	-2
Bowland with Leagram	86	84	2
Chatburn	380	378	2
Chipping	488	488	0
Clayton le Dale	510	509	1
Clitheroe	5,225	5,097	128
Dinckley	44	44	0
Downham	48	49	-1
Dutton	105	107	-2
Gisburn	211	197	14
Grindleton	360	353	7
Horton	47	46	1
Hothersall	73	75	-2
Longridge	2,772	2,719	53
Mearley	8	8	0
Mellor	1,000	1,000	0
Newsholme	20	20	0
Newton	146	144	2
Osbaldeston	111	110	1
Paythorne	43	44	-1
Pendleton	106	110	-4
Ramsgreave	280	281	-1
Read	564	555	9
Ribchester	661	655	6
Rimington & Middop	239	236	3
Sabden	524	520	4
Salesbury	193	193	0
Simonstone	497	497	0
Slaidburn & Easington	150	152	-2
Thornley with Wheatley	167	166	1
Twiston	35	37	-2
Waddington	456	455	1
West Bradford	362	359	3
Whalley	1,627	1,543	84
Wilpshire	1,078	1,072	6
Wiswell	183	177	6
Worston	45	45	0
	<b>22,902</b>	<b>22,481</b>	<b>421</b>

**% CHANGE IN COUNCIL TAX BASE BY PARISH 2013/14 TO 2018/19**

**ANNEX 2**

	2013/14	2014/15	% change	2015/16	% change	2016/17	% change	2017/18	% change	2018/19	% change	% change since 2013/14
Aighton, Bailey & Chaigley	427	431	0.9%	440	2.1%	443	0.7%	438	-1.1%	446	1.8%	4.4%
Balderstone	194	195	0.5%	192	-1.5%	193	0.5%	197	2.1%	197	0.0%	1.5%
Barrow				352		353	0.3%	402	13.9%	449	11.7%	** see below
Bashall Eaves, Great Mitton & Little Mitton	196	198	1.0%	197	-0.5%	202	2.5%	202	0.0%	205	1.5%	4.6%
Billington & Langho	1,973	1,994	1.1%	1,993	-0.1%	2,032	2.0%	2,072	2.0%	2,124	2.5%	7.7%
Bolton by Bowland, Gisburn Forest & Sawley	464	478	3.0%	473	-1.0%	477	0.8%	489	2.5%	488	-0.2%	5.2%
Bowland Forest (High)	59	67	13.6%	67	0.0%	73	9.0%	75	2.7%	70	-6.7%	18.6%
Bowland Forest (Low)	80	82	2.5%	83	1.2%	77	-7.2%	81	5.2%	79	-2.5%	-1.3%
Bowland with Leagram	80	82	2.5%	82	0.0%	83	1.2%	84	1.2%	86	2.4%	7.5%
Chatburn	361	363	0.6%	367	1.1%	374	1.9%	378	1.1%	380	0.5%	5.3%
Chipping	466	472	1.3%	483	2.3%	481	-0.4%	488	1.5%	488	0.0%	4.7%
Clayton le Dale	497	498	0.2%	499	0.2%	495	-0.8%	509	2.8%	510	0.2%	2.6%
Clitheroe	4,584	4,649	1.4%	4,797	3.2%	4,961	3.4%	5,097	2.7%	5,225	2.5%	14.0%
Dinckley	41	46	12.2%	45	-2.2%	44	-2.2%	44	0.0%	44	0.0%	7.3%
Downham	48	52	8.3%	51	-1.9%	49	-3.9%	49	0.0%	48	-2.0%	0.0%
Dutton	106	106	0.0%	105	-0.9%	104	-1.0%	107	2.9%	105	-1.9%	-0.9%
Gisburn	190	191	0.5%	194	1.6%	197	1.5%	197	0.0%	211	7.1%	11.1%
Grindleton	343	342	-0.3%	355	3.8%	345	-2.8%	353	2.3%	360	2.0%	5.0%
Horton	43	48	11.6%	44	-8.3%	46	4.5%	46	0.0%	47	2.2%	9.3%
Hothersall	71	75	5.6%	72	-4.0%	73	1.4%	75	2.7%	73	-2.7%	2.8%
Longridge	2,526	2,584	2.3%	2,622	1.5%	2,657	1.3%	2,719	2.3%	2,772	1.9%	9.7%
Mearley	7	8	14.3%	8	0.0%	8	0.0%	8	0.0%	8	0.0%	14.3%
Mellor	982	995	1.3%	986	-0.9%	991	0.5%	1,000	0.9%	1,000	0.0%	1.8%
Newsholme	19	19	0.0%	20	5.3%	20	0.0%	20	0.0%	20	0.0%	5.3%
Newton	143	143	0.0%	145	1.4%	145	0.0%	144	-0.7%	146	1.4%	2.1%
Osbaldeston	104	106	1.9%	106	0.0%	110	3.8%	110	0.0%	111	0.9%	6.7%
Paythorne	41	42	2.4%	43	2.4%	44	2.3%	44	0.0%	43	-2.3%	4.9%
Pendleton	103	105	1.9%	103	-1.9%	106	2.9%	110	3.8%	106	-3.6%	2.9%
Ramsgreave	266	267	0.4%	266	-0.4%	281	5.6%	281	0.0%	280	-0.4%	5.3%
Read	542	537	-0.9%	547	1.9%	552	0.9%	555	0.5%	564	1.6%	4.1%
Ribchester	631	641	1.6%	651	1.6%	650	-0.2%	655	0.8%	661	0.9%	4.8%
Rimington & Middop	216	217	0.5%	216	-0.5%	221	2.3%	236	6.8%	239	1.3%	10.6%
Sabden	468	508	8.5%	516	1.6%	515	-0.2%	520	1.0%	524	0.8%	12.0%
Salesbury	170	174	2.4%	171	-1.7%	186	8.8%	193	3.8%	193	0.0%	13.5%
Simonstone	485	490	1.0%	493	0.6%	490	-0.6%	497	1.4%	497	0.0%	2.5%
Slaidburn & Easington	143	151	5.6%	147	-2.6%	154	4.8%	152	-1.3%	150	-1.3%	4.9%
Thornley with Wheatley	165	161	-2.4%	160	-0.6%	160	0.0%	166	3.8%	167	0.6%	1.2%
Twiston	34	34	0.0%	37	8.8%	37	0.0%	37	0.0%	35	-5.4%	2.9%
Waddington	427	438	2.6%	447	2.1%	455	1.8%	455	0.0%	456	0.2%	6.8%
West Bradford	350	355	1.4%	356	0.3%	360	1.1%	359	-0.3%	362	0.8%	3.4%
Whalley	1,408	1,423	1.1%	1,474	3.6%	1,496	1.5%	1,543	3.1%	1,627	5.4%	15.6%
Wilpshire	1,072	1,070	-0.2%	1,076	0.6%	1,065	-1.0%	1,072	0.7%	1,078	0.6%	0.6%
Wiswell	485	513	5.8%	179	-65.1%	176	-1.7%	177	0.6%	183	3.4%	** 23.2%
Worston	43	41	-4.7%	43	4.9%	43	0.0%	45	4.7%	45	0.0%	4.7%
<b>Total</b>	<b>21,053</b>	<b>21,391</b>	<b>1.6%</b>	<b>21,703</b>	<b>1.5%</b>	<b>22,024</b>	<b>1.5%</b>	<b>22,481</b>	<b>2.1%</b>	<b>22,902</b>	<b>1.9%</b>	<b>8.8%</b>