

Officer Decision Making

Thursday, 9th February, 2017
at 2.30 pm

PLEASE NOTE TIME OF MEETING

This meeting is not open to the public

Decision Maker

Service Director, Finance and Commercialisation

Contacts

Democratic Support Officer

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AGENDA

Agendas and papers are available via the Council's website

1 COUNCIL TAX AND NNDR BASE 2017-18 (Pages 1 - 16)

To consider the report of the Service Lead, Corporate Planning and Commercialisation detailing the setting of the Council Tax Base 2017-18, attached.

Wednesday, 1 February 2017

Service Director, Legal and Governance

Agenda Item 1

DECISION-MAKER:	SERVICE DIRECTOR FINANCE AND COMMERCIALISATION		
SUBJECT:	COUNCIL TAX & NNDR BASE 2017-18		
DATE OF DECISION:	9 FEBRUARY 2017		
REPORT OF:	SERVICE LEAD, CORPORATE PLANNING AND COMMERCIALISATION		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	Sue Poynter	Tel: 023 8083 4153
	E-mail:	Susan.poynter@southampton.gov.uk	
Director	Name:	Mel Creighton	Tel: 023 8083 4897
	E-mail:	Mel.creighton@southampton.gov.uk	

STATEMENT OF CONFIDENTIALITY

NOT APPLICABLE

BRIEF SUMMARY

THE SETTING OF THE COUNCIL TAX BASE FOR THE CITY OF SOUTHAMPTON FOR 2017/18

Council Tax legislation sets out a procedure to be followed to set the council tax each year. The stages are

- i. Calculate the tax base
- ii. Calculate the amount to be raised from the council tax
- iii. Divide the amount to be raised by the tax base to calculate the council tax rate for the year

It is a legal requirement that the tax base is calculated and approved by 31 January each year

COLLECTION FUND SURPLUS / DEFICIT 2016-17

Each billing authority is required to estimate the level of surplus or deficit on the Council Tax and Business Rate elements of the Collection Fund at the end of each financial year in order that these amounts can be included in the calculation of the Council Tax for the coming financial year.

These estimates must be made and notified to all precepting Authorities, by the 15 January each year (or the earliest working day before this date if it falls on a weekend). This has been completed and is included in this report for information.

NON-DOMESTIC RATES (NNDR1) 2017/18

The process requires completion of the NNDR1 form which must be 'signed-off' by the Council and returned to the DCLG by 31 January 2017.

Council has delegated authority to the Chief Financial Officer following consultation with the Cabinet Member for Finance to approve the Collection Fund Surplus/ Deficit 2016/17, the Council Tax Base for the City of Southampton 2017/18, and the NNDR1 return

RECOMMENDATIONS:

It is recommended that the Chief Financial Officer:

(i)	Approve the amount calculated by Southampton City Council as its council tax base for the year commencing 1 April 2017 as 62,900 equivalent Band D dwellings.										
(ii)	Note the level of the Collection Fund Council Tax Surplus to be taken into account in setting the 2017/18 Council Tax at £2.07M. Southampton City Council's share of the projected surplus is £1.78M.										
(iii)	Note the level of the Collection Fund Business Rate Surplus to be taken into account at £4.74M. Southampton City Council's share of the projected surplus is £2.32M.										
(iv)	Approve the NNDR1 estimates for submission to the Department for Communities & Local Government (DCLG) as follows: <table border="1" data-bbox="368 1117 1430 1467"><thead><tr><th></th><th>£M</th></tr></thead><tbody><tr><td>Net Domestic Rating Income</td><td>97.78</td></tr><tr><td>Amount to be paid to Central Government (50%)</td><td>48.89</td></tr><tr><td>Amount to be retained by the Council (49%)</td><td>47.91</td></tr><tr><td>Amount to be passed to Hampshire Fire and Rescue (1%)</td><td>0.98</td></tr></tbody></table>		£M	Net Domestic Rating Income	97.78	Amount to be paid to Central Government (50%)	48.89	Amount to be retained by the Council (49%)	47.91	Amount to be passed to Hampshire Fire and Rescue (1%)	0.98
	£M										
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REASONS FOR REPORT RECOMMENDATIONS

1. The report and recommendations have been prepared as part of the statutory requirement set the Council Tax Base and approve the NNDR1 by 31 January.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

2. No alternative options are relevant to this report.

DETAIL (Including consultation carried out)

CONSULTATION

3. Not applicable.

THE SETTING OF THE COUNCIL TAX BASE FOR THE CITY OF SOUTHAMPTON FOR 2016/17

4. Council Tax legislation sets out a procedure to be followed to set the council tax each year. The stages are
 - i. Calculate the tax base;

	<ul style="list-style-type: none"> ii. Calculate the amount to be raised from the council tax; and iii. Divide the amount to be raised by the tax base to calculate the council tax rate for the year.
5.	This report deals with the first of those stages. Council has delegated authority to the Chief Financial Officer following consultation with the Cabinet Member for Finance to approve the Council Tax Base for the City Council. It is a legal requirement that the tax base is calculated and approved by 31 January each year.
6.	The Council Tax Base has two components. The first is an estimate of the number of equivalent Band D dwellings within the city that will be subject to a council tax charge in 2017/18, adjusted to reflect Local Council Tax Reduction scheme and the resulting changes in funding which took effect from 2013/14.
7.	The second is an estimate of the proportion of those charges that the City Council expects to collect, both during the year and in future years.
8.	The higher the collection rate, the lower the level of tax. This calculation needs to allow for both bad debts eventually written off and variations in the estimates for exemptions, discounts, new and demolished properties.
9.	The Collection Rate for 2017/18 is 97.40% which is a slight increase from the 2016/17 rate of 96.95%..
10.	The calculations in Appendix 2 set out the total level of discounts and exemptions that are expected to be granted in the year in order to come to a total equivalent number of dwellings. The Council then makes assumptions about the number of new and demolished properties during the year to give a revised total number of properties that equates to 90,815 for 2017/18.
11.	The Local Council Tax Reduction scheme replaced the previous Council Tax Benefit scheme from 1 April 2013 and there was also a change in the way in which this was to be funded. In broad terms Council Tax Benefit is no longer simply receivable on amounts granted, funding is now a finite amount which is approximately 90% of previous funding levels.
12.	<p>In 2014/15 to make the Local Council Tax Reduction scheme affordable the Council amended the transitional scheme as follows:</p> <ul style="list-style-type: none"> i. People of a pensionable age continued to be protected and will receive 100% support as before; ii. Working Age Claimants who would be entitled to support under the previous council tax benefit arrangements will now receive 75% of the calculated support. <p>No further changes have been made to the percentage support given in 2017/18.</p>
13.	The Council Tax Base needs to be adjusted for the Local Council Tax Reduction scheme, which has been analysed across the property Bands accordingly to give a reduced Council Tax Base of 77,955
14.	This figure is then converted into a Band D equivalent figure by applying the ratios shown in Appendix 2. This equates to 64,579. The collection rate percentage outlined in paragraph 9 is then applied to this figure to give the final Council Tax Base of 62,900.

<u>COLLECTION FUND SURPLUS / DEFICIT 2016/17</u>											
15.	Income received into the Collection Fund comes from two sources, NNDR and Council Tax. Until 2013/14 income received from NNDR payers was paid in full to the Central Government NNDR Pool after a contribution had been made to the City Council's General Fund to meet the costs of collection. The net effect of NNDR on the Collection Fund was therefore neutral. However, from 2013/14, due to the localisation of Business Rates under the Business Rate Retention (BRR) Scheme, NNDR variances now have an impact on the Collection Fund Outturn.										
16.	The remainder of the income received by the Collection Fund is the income due from Council Tax Payers. Some households are entitled to various allowances to the standard rate including the Single Person Discount and Council Tax Benefit that reduce the amount that they are required to pay. Until 2013/14 the cost of Council Tax Benefit was met in full by Government subsidy. However, from 2013/14 onwards this is no longer the position due to ending of Council Tax Benefit and the introduction of a Local Council Tax Reduction scheme.										
Council Tax Collection Fund Surplus / (Deficit)											
Introduction											
17.	Each billing authority is required to estimate the level of surplus or deficit on the Council Tax element of the Collection Fund at the end of each financial year in order that these amounts can be included in the calculation of the Council Tax for the coming financial year.										
18.	These estimates must be made by the 15 January each year (or the earliest working day before this date if it falls on a weekend) and then be notified to all precepting Authorities.										
Council Tax											
19.	Appendix 1 shows a revised estimate of the Collection Fund Surpluses and deficits as at the end of December 2016. The statement shows an estimated decrease in the income due from council tax payers of £0.03M compared to the original forecast of £97.47M at tax setting time.										
20.	This slight reduction in income was offset by a reduction in expenditure of £0.97M (reduction in bad debts provision).										
21.	Appendix 1 also shows an increase in the level of the surplus brought forward on the Council Tax Collection Fund on 1 April 2016 of £1.13M.										
22.	The amounts identified above combine to make a surplus of just over £2.07M on the Council Tax Account. This surplus will be shared between the precepting authorities as follows: <table border="1" data-bbox="400 1720 1310 1989" style="margin-left: 40px;"> <thead> <tr> <th></th> <th style="text-align: right;">£M</th> </tr> </thead> <tbody> <tr> <td>Southampton City Council</td> <td style="text-align: right;">1.78</td> </tr> <tr> <td>Police and Crime Commissioner for Hampshire</td> <td style="text-align: right;">0.21</td> </tr> <tr> <td>Fire & Rescue Authority</td> <td style="text-align: right;">0.08</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">2.07</td> </tr> </tbody> </table> <p>This surplus of £2.07M of which the Council's share is £1.78M will be taken into account in setting the 2017/18 Council Tax.</p>		£M	Southampton City Council	1.78	Police and Crime Commissioner for Hampshire	0.21	Fire & Rescue Authority	0.08	Total	2.07
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Business Rates Collection Fund Surplus / (Deficits)															
Introduction															
23.	From 1 April 2013 the arrangements in respect of NNDR changed from a position where the Authority purely collected business rates on behalf of Central Government to one where this income is shared between Central Government, Local Authorities and major precepting bodies, (Hampshire Fire and Rescue Authority (HFRA) in Southampton's case). This change affects the retention of that income collected and also carries a risk to the Council for failure to collect rates in comparison with a predetermined "Start-Up" funding assessment. Risks of non-collection include rates billed from 1 April, those not yet collected from prior years and appeals that were not resolved before that date.														
24.	Appendix 1 shows a revised estimate of the Collection Fund Surpluses and Deficits as at the end of December 2016. The statement shows an estimated increase in the surplus due from business rate payers of £4.74M compared to the original forecast at tax setting time.														
25.	The additional surplus is mainly attributable to the following: <table border="1" data-bbox="359 862 1348 1243"> <thead> <tr> <th></th> <th>£M</th> </tr> </thead> <tbody> <tr> <td>Business Rates Income – decrease</td> <td>(1.51)</td> </tr> <tr> <td>Movement in Appeals Provision</td> <td>6.14</td> </tr> <tr> <td>Payment to DCLG – Transitional arrangements</td> <td>(0.42)</td> </tr> <tr> <td>Bad Debts Provision – increase</td> <td>(1.15)</td> </tr> <tr> <td>Surplus b/f from 2015/16 – increase</td> <td>1.68</td> </tr> <tr> <td>Total</td> <td>4.74</td> </tr> </tbody> </table>		£M	Business Rates Income – decrease	(1.51)	Movement in Appeals Provision	6.14	Payment to DCLG – Transitional arrangements	(0.42)	Bad Debts Provision – increase	(1.15)	Surplus b/f from 2015/16 – increase	1.68	Total	4.74
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26.	The Business Rates Collection Fund surplus of £4.74M will be shared between Central Government, Southampton City Council and Hampshire Fire and Rescue Authority as follows: <table border="1" data-bbox="395 1366 1305 1646"> <thead> <tr> <th></th> <th>£M</th> </tr> </thead> <tbody> <tr> <td>Central Government</td> <td>2.37</td> </tr> <tr> <td>Southampton City Council</td> <td>2.32</td> </tr> <tr> <td>Hampshire Fire & Rescue Authority</td> <td>0.05</td> </tr> <tr> <td>Total</td> <td>4.74</td> </tr> </tbody> </table> <p>This surplus of £4.74M of which the Council's share is £2.32M will be taken into account in setting the 2017/18 Council Tax.</p>		£M	Central Government	2.37	Southampton City Council	2.32	Hampshire Fire & Rescue Authority	0.05	Total	4.74				
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<u>NNDR1 2017/18</u>															
27.	The process requires completion of the NNDR1 form which must be 'signed-off' by the Council' and returned to the DCLG by 31 January 2017. Council delegated authority to the Chief Financial Officer, following consultation with the Cabinet Member for Finance to approve the NNDR1 at its meeting on 16 January 2013.														
28.	The NNDR1 form consists of four parts: <ul style="list-style-type: none"> • PART 1A: Non-Domestic Rating Income Collectable Rates PART 1B: Payments PART 1C: Section 31 Grant 														

	<ul style="list-style-type: none"> • PART 2: Net Rates Payable • PART 3: Collectable Rates and Disregarded Amounts <p>PART 4: Estimated Collection Fund Balance</p>																																								
29.	Annual billing has been run within the Academy System to populate Part 2 using the rateable value as at 31 December 2016. Given the continued uncertainty of the impact of in year adjustments such as appeals the form allows for estimated growth / decline of various elements. After allowing for these various elements and the impact of the Autumn Statement changes (funded by Section 31 Grant) the Councils Net Rates Payable for 2017/18 is £110.47M.																																								
30.	Part 3 takes into account estimated losses in collection of £2.21M and estimated repayments in respect of the 2016/17 Rates of £8.02M giving a Collectable Rates figure of £100.24M.																																								
31.	Part 4 is our estimate of the 2016/17 NDR Collection Fund Balance compared to our NNDR 1 submission namely a £4.74M surplus of which 49% or £2.32M is attributable to the Council as set out in paragraphs 23 to 26.																																								
32.	Part 1 takes the Part 3 total and adjusts for Transitional Arrangements additional income of £2.15M, all payable to Central Government, and £0.31M costs of collection giving Non Domestic Rating income of £97.78M.																																								
33.	<p>Part 1 of the NNDR 1 can be summarised as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>DCLG (50%)</th> <th>SCC (49%)</th> <th>HFRA (1%)</th> <th>Total</th> </tr> <tr> <th></th> <th>£M</th> <th>£M</th> <th>£M</th> <th>£M</th> </tr> </thead> <tbody> <tr> <td>Non Domestic Rating Income</td> <td>48.89</td> <td>47.91</td> <td>0.98</td> <td>97.78</td> </tr> <tr> <td>Cost of Collection</td> <td>-</td> <td>0.31</td> <td>-</td> <td>0.31</td> </tr> <tr> <td>Surplus 2016/17</td> <td>2.37</td> <td>2.32</td> <td>0.05</td> <td>4.74</td> </tr> <tr> <td>Amounts Due</td> <td>51.26</td> <td>50.54</td> <td>1.03</td> <td>102.83</td> </tr> <tr> <td>Section 31 Grants</td> <td>-</td> <td>2.03</td> <td>0.04</td> <td>2.07</td> </tr> <tr> <td>Total</td> <td>51.26</td> <td>52.57</td> <td>1.07</td> <td>104.90</td> </tr> </tbody> </table>		DCLG (50%)	SCC (49%)	HFRA (1%)	Total		£M	£M	£M	£M	Non Domestic Rating Income	48.89	47.91	0.98	97.78	Cost of Collection	-	0.31	-	0.31	Surplus 2016/17	2.37	2.32	0.05	4.74	Amounts Due	51.26	50.54	1.03	102.83	Section 31 Grants	-	2.03	0.04	2.07	Total	51.26	52.57	1.07	104.90
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34.	<p>The NNDR1 is the best estimate of the likely yield. Our figures are set out below and these will be submitted to the DCLG at the end of January subject to approval by the 31 January:</p> <table border="1"> <thead> <tr> <th></th> <th>£M</th> </tr> </thead> <tbody> <tr> <td>Estimated Net Domestic Rating Income</td> <td>97.78</td> </tr> <tr> <td>Amount to be paid to Central Government (50%)</td> <td>48.89</td> </tr> <tr> <td>Amount to be retained by the Council (49%)</td> <td>47.91</td> </tr> <tr> <td>Amount to be passed to HFRA (1%)</td> <td>0.98</td> </tr> </tbody> </table>		£M	Estimated Net Domestic Rating Income	97.78	Amount to be paid to Central Government (50%)	48.89	Amount to be retained by the Council (49%)	47.91	Amount to be passed to HFRA (1%)	0.98																														
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RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
35.	The revenue implications are contained in the main report and there are no capital implications
<u>Property/Other</u>	
36.	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
37.	The Local Authorities (Funds) (England) Regulations 1992, The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, and The Non-Domestic Rating (Rates Retention) Regulations 2013
<u>Other Legal Implications:</u>	
38.	None
POLICY FRAMEWORK IMPLICATIONS	
39.	The report has been prepared in accordance with the statutory requirements with respect to estimation of the Collection Fund Surplus / Deficit for 2016/17, the setting of the Council Tax Base for 2017/18, and preparation and approval of Non-Domestic Rates (NNDR1) for 2017/18.

KEY DECISION?	Yes
WARDS/COMMUNITIES AFFECTED:	
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Collection Fund Surplus / Deficit 2016/17
2.	Council Tax Base 2017/18
Documents In Members' Rooms	
1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessments (ESIA) to be carried out.	No
Privacy Impact Assessment	
Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out.	No
Other Background Documents	
Equality Impact Assessment and Other Background documents available for inspection at:	

Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None

COLLECTION FUND SURPLUS/DEFICIT 2016/17

	Estimate 2016/17	Revised Estimate 2016/17	Variance
	£M	£M	£M
Council Tax			
<u>Income</u>			
Income due from Council Tax Payers	97.27	97.24	(0.03)
Transfers to General Fund - Hardship Fund	0.20	0.20	0.00
	97.47	97.4	(0.03)
<u>Expenditure</u>			
Southampton City Council Precept	81.01	81.01	0.00
Hampshire Police Authority Precept	9.70	9.70	0.00
Fire & Rescue Services Precept	3.79	3.79	0.00
Distribution of previous year's surplus	1.02	1.02	0.00
Provision for Bad Debts CT	2.97	2.00	(0.97)
	98.49	97.52	(0.97)
CT - Deficit / (Surplus) for the Year	1.02	0.08	(0.94)
CT - Deficit / (Surplus) Brought Forward	(1.02)	(2.15)	(1.13)
	(0.00)	(2.07)	(2.07)
NNDR			
<u>Income</u>			
Income from NDR Payers	106.02	104.51	(1.51)
Apportionment of Previous Years Deficit SCC	(3.01)	(3.01)	0.00

DCLG	(3.07)	(3.07)	0.00
Hampshire Fire & Rescue Authority	(0.06)	(0.06)	0.00
	<u>99.88</u>	<u>98.37</u>	<u>(1.51)</u>

Expenditure

Payment to DCLG Transitional Arrangements	0.00	0.42	0.42
Payments to DCLG	48.45	48.45	0.00
SCC - NNDR Dist to General Fund	47.48	47.48	0.00
Hampshire Fire & Rescue NNDR Distrib.	0.97	0.97	0.00
Allowance to General Fund for NNDR Collection	0.32	0.32	0.00
Provision for Bad Debts NNDR	1.11	2.26	1.15
Appeals Provision 15/16	7.70	4.50	(3.20)
Appeals Provision Prior Years		-2.94	(2.94)
	<u>106.03</u>	<u>101.46</u>	<u>(4.57)</u>

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NNDR Deficit / (Surplus) for the Year	6.15	3.09	(3.06)
NNDR - Deficit / (Surplus) Brought Forward	(6.15)	(7.83)	(1.68)

NNDR Deficit / (Surplus) Carried Forward 0.00 -4.74 (4.74)

Total Deficit Deficit / (Surplus) Carried Forward (0.00) -6.81 (6.81)

Council Tax (Surplus)/Deficit

Contribution (to)/ from SCC	81.01		(1.78)
Contribution (to)/ from HPA	9.70		(0.21)
Contribution (to)/ from F&RS	3.79		(0.08)
Council Tax Collection Fund Balance c/f	<u>94.50</u>		<u>(2.07)</u>

NNDR (Surplus)/Deficit

Contribution (to)/ from SCC 49.00% (2.32)

Contribution (to)/ from DCLG	50.00%	(2.37)
Contribution (to)/ from HF&R	1.00%	(0.05)
NNDR Collection Fund Balance c/f	<u>100.00%</u>	<u>(4.74)</u>

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CALCULATION OF COUNCIL TAX BASE - 2017/18

	Band A Dis Rel	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Total number of dwellings on the Valuation List	0	34,727	34,448	22,876	9,381	3,129	1,392	435	33	106,421
Number of dwellings on valuation list exempt (Class B and D to W exemptions)	0	2,743	1,536	1,711	597	223	50	17	23	6,900
Number of demolished dwellings and dwellings outside area of authority	0	2	0	0	0	1	0	0	0	3
Number of chargeable dwellings		31,982	32,912	21,165	8,784	2,905	1,342	418	10	99,518
Number of chargeable dwellings subject to disabled reduction	0	60	179	144	77	34	27	20	6	547
Number of chargeable dwellings subject to CT by virtue of disabled relief	60	179	144	77	34	27	20	6	0	547
Number of chargeable dwellings adjusted for disabled relief	60	32,101	32,877	21,098	8,741	2,898	1,335	404	4	99,518
Number of dwellings entitled to a 25% single adult discount	22	17,907	10,387	5,470	1,988	588	181	38	0	36,581
Number of dwellings entitled to a 25% discount with 1 or more disregard	1	445	539	337	99	27	11	2	0	1,461
Total Dwellings entitled to 25% discount	23	18,352	10,926	5,807	2,087	615	192	40	0	38,042
Number of dwellings entitled to a 50% discount with all residents being disregarded for council tax purposes	0	23	20	31	14	27	27	18	3	163
Number of dwellings classed as second homes	0	202	169	135	91	36	8	3	0	644
Number of dwellings classed as empty and receiving a zero% discount	0	620	351	211	81	20	14	0	0	1,297
Number of dwellings classed as empty and receiving a discount.	0	157	101	50	18	6	1	1	0	334
Number of dwellings classed as empty and being charged the Empty Homes Premium	0	87	57	31	11	5	0	1	0	192
Number of dwellings where there is liability to pay 100% council tax	37	13,480	21,773	15,178	6,611	2,245	1,115	344	1	60,784
Number of dwellings in line 7 that are assumed to be subject to a discount or a premium	23	18,621	11,104	5,920	2,130	653	220	60	3	38,734
Total equivalent number of dwellings after discounts, exemptions and disabled relief	54	27,399	30,077	19,606	8,205	2,729	1,273	385	3	89,730
Add New Properties	0	352	353	233	96	32	15	4	0	1,085
Less Demolished Properties	0	0	0	0	0	0	0	0	0	0
Total Properties after New Build & Demolitions	54	27,751	30,430	19,839	8,301	2,761	1,288	389	3	90,815
Value of Council Tax Support (CTS) - Includes Fire and Police	£ 21,335	£ 7,425,926	£ 4,994,977	£ 1,727,709	£ 443,161	£ 110,973	£ 27,775	£ 4,222	£ -	£ 14,756,078
Assumed Council Tax for Band - Includes Fire and Police	£ 868	£ 1,042	£ 1,216	£ 1,389	£ 1,563	£ 1,910	£ 2,257	£ 2,605	£ 3,126	£ -
Total equivalent number of dwellings for CTS	25	7,127	4,109	1,244	284	58	12	2	0	12,860
Total Properties after New Build & Demolitions and CTS	30	20,623	26,321	18,595	8,018	2,703	1,275	387	3	77,955
Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	0
Number of band D equivalents (to 1 decimal place)	16.5	13,747.6	20,471.8	16,529.0	8,017.7	3,303.9	1,842.0	645.6	5.0	64,579.1

Collection Rate 97.40%

Council Tax Base 62,900.0

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