

---

## **DELEGATION OF APPROVAL OF COUNCIL TAX BASE**

To: **Council – 6<sup>th</sup> December 2012**

Main Portfolio Area: **Finance**

By: **Financial Services Manager**

Classification: **Unrestricted**

Ward: **All**

---

**Summary: For Council to agree that approval of the Council Tax Base for 2013/14 and the NNDR1 form be delegated to the S151 Officer and Leader of the Council**

### **For Decision**

---

#### **1.0 Introduction and Background**

1.1 The Council Tax Base for the forthcoming year needs to be approved by 31 January and is therefore usually taken to Full Council in December. However, the revised regulations setting out how the Council Tax Base is to be calculated for 2013/14 are not due until the end of November which means that the calculation can not be finalised in time for it to be taken to this December Council meeting. In order to ensure that the Council Tax Base is approved by the 31 January deadline, it is proposed that the approval of the Council Tax Base is delegated to the S151 Officer in consultation with the Leader of the Council. The position will then be reported as part of the February budget papers.

1.2 As part of the Business Rates Retention Scheme, the NNDR1 form will become an important return for estimating business rates income for the following year. As such, the Department for Communities and Local Government are looking for this to be approved by Full Council by the end of January or for the approval to be delegated. This report therefore proposes that approval of the NNDR1 form be delegated to the S151 Officer in consultation with the Leader as the data is not available in time for this meeting.

#### **2.0 Options**

2.1 That Council agree the approval process for the Council Tax Base and NNDR1 form be delegated to the S151 Officer in consultation with the Leader of the Council.

#### **3.0 Corporate Implications**

##### **3.1 Financial**

3.1.1 The Council Tax Base feeds into the budget calculations and will therefore be presented to Members as part of the February budget papers.

### **3.2 Legal**

3.2.1 Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes.

### **3.3 Corporate**

3.3.1 As part of the budget process, the Council Tax Base needs to be approved by 31 January each year.

### **3.4 Equity and Equalities**

3.4.1 There are no equity or equalities issues arising from this report.

### **4.0 Recommendation(s)**

4.1.1 That Council agrees to delegate the approval of the Council Tax Base to the S151 Officer in consultation with the Leader.

4.1.2 That Council agrees to delegate approval of the NNDR1 form to the S151 Officer in consultation with the Leader.

Contact Officer:	Sarah Martin, Financial Services Manager and Deputy S151 Officer
Reporting to:	Philip Hamberger, Director of Corporate Services and Transformation