

	Mayor and Cabinet		
REPORT TITLE	Setting the Council Tax Base, the NNDR Tax Base & Discounts for Second Homes and Empty Homes		
KEY DECISION	Yes	ITEM No.	
WARD	All		
CONTRIBUTORS	Executive Director for Resources & Regeneration and Executive Director for Customer Services		
CLASS	Part 1	Date	10 January 2018

1. EXECUTIVE SUMMARY

- 1.1 This report sets out the statutory calculations required in order to set the Council Tax Base and estimates the National Non-Domestic Rates (NNDR) tax base for 2018/19. The Council Tax Base and NNDR estimates are statutory obligations and are key elements in setting the General Fund revenue budget.
- 1.2 The report provides information on the Council Tax Base. There are also a series of discretionary powers which allows the Council to grant and vary discounts for various types of properties with the aim of bringing as many as possible back into use as soon as possible. These are set out in section six of this report.
- 1.3 The Council also has the ability to offer discretionary discounts to individuals, groups of individuals or, households but the cost is borne by all other Council Tax payers. The report recommends the introduction of a discretionary Council Tax discount of 100% for care leavers, this is set out in section six of this report.
- 1.4 The report recommends that the Council Tax Base for 2018/19 be agreed at 86,456.6 Band D equivalent properties, based on an assumed collection rate of 96.0%. Details of the Council Tax Base, its calculation and the estimated collection rate are set out in sections seven, eight and nine of this report.
- 1.5 The NNDR1 return, which estimates the annual business rates yield, is currently being completed and is due to be submitted to the Department of Communities & Local Government (DCLG) by the end of January 2018. There may be updates that effect the values on this return over the coming weeks before the submission deadline. It has therefore been necessary to provide an estimated income value. On this basis, the provisional NNDR net yield figure for 2018/19 is £66.3m.

- 1.6 The requirements pertaining to the NNDR Base for 2018/19 are set out in section 10 of this report.
- 1.7 The Mayor, at the Mayor & Cabinet meeting on the 6 December 2017, agreed no changes to the Council Tax Reduction Scheme (CTRS) for 2018/19. The impact of implementing this is set out in section 11.

2. PURPOSE OF THE REPORT

- 2.1 The purpose of this report is to set the Council Tax Base, the NNDR base and the policy relating to discounts for second / empty homes and the introduction of a discretionary Council Tax discount for care leavers for the financial year 2018/19. The report also presents the impact of implementing the Mayor's decision in respect of the CTRS in 2018/19.

3. RECOMMENDATIONS

- 3.1 The Mayor is asked to:
- 3.2 Note the Council Tax Base calculation for 2018/19, as set out in the annual Council Tax Base government return, attached at Appendix A;
- 3.3
- 3.4 Recommend that Council agree a Council Tax Base of 86,456.6 Band D equivalent properties for 2018/19;
- 3.5 Recommend that Council agree a budgeted Council Tax collection rate of 96.0%;
- 3.6 Recommend the introduction of a discretionary Council Tax discount of 100% for care leavers up to the age of 25, this is set out in section six of this report;
- 3.7 Recommend that Council agree that the existing policy of a 0% discount for second homes for 2017/18 be continued for 2018/19, as set out in section six of this report;
- 3.8 Recommend that Council agree that the existing policy of a 0% discount for empty homes Class A (an empty property undergoing structural alteration or major repair to make it habitable) be continued, as set out in section six of this report;
- 3.9 Recommend that Council agree that the existing policy of a 100% discount awarded for a period of four weeks and then a 0% discount thereafter, for empty homes – Class C (a substantially empty and unfurnished property) be continued, as set out in section six of this report;

- 3.10 Recommend that Council agree that the existing policy of an empty homes premium of 50% in respect of long term empty properties be continued, as set out in section six of this report;
- 3.11 Recommend that Council agree, consistent with the approach taken in 2017/18, to implement the Council Tax Reduction Scheme (CTRS) to reflect reductions in the Council's funding, but simplify the process by replacing the reduction in the Settlement Funding Assessment with:
- Setting a fixed percentage for the scheme (to avoid large increases and decreases as have happened to date)
 - Agreeing the percentage as part of the budget setting process
 - And considering on an annual basis any savings the Council might want to make to the budget by changing the percentage alongside other savings being considered.
- 3.12 Recommend that Council agree that a 25% liability is passed onto working age CTRS recipients in 2018/19 as detailed in section 11 of this report.
- 3.13 Recommend that Council note the proposed 2018/19 National Non Domestic Rate (NNDR) estimated net yield of £66.3m, based on current information available.
- 3.14 Recommend that Council agree to delegate the approval of the final 2018/19 NNDR1 form to the Executive Director for Resources and Regeneration for submission by the deadline of 31st January 2018.

4. POLICY CONTEXT

- 4.1 The overarching policy and decision making framework for the discharge of the Council's many functions and duties is contained in Lewisham's Sustainable Community Strategy (SCS). The Strategy contains two overarching principles which are:
- Reducing inequality – narrowing the gap in outcomes.
 - Delivering together efficiently, effectively and equitably – ensuring that all citizens have appropriate access to and choice of high quality services.
- 4.2 Also contained within the overarching policy framework are the Council's ten corporate priorities. These priorities describe the specific contribution that the Local Authority will make to the delivery of the SCS. The Council's priorities are as follows:
- Community Leadership and Empowerment.

- Young people achievement and involvement.
- Clean, green and liveable.
- Safety, security and visible presence.
- Strengthening the local economy.
- Decent Homes for all.
- Protection of children.
- Caring for adults and older people.
- Active healthy citizens.
- Inspiring efficiency, effectiveness and equity.

5. INTRODUCTION

- 5.1 The calculation of the Council Tax Base has been prepared in accordance with the regulations 'Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012: 2914)' which came into force on 30 November 2012, to ensure the calculation of the Council Tax Base takes account of local council tax reduction schemes. These regulations specify the formulae for calculating the tax base, which is detailed in sections seven and eight of this report.
- 5.2 The purpose of this calculation is to set the Council's Tax Base and not the Council Tax itself. The Council Tax will be set at the meeting of full Council on 21 February 2018 as part of setting the Council's annual budget.
- 5.3 The Council Tax Base is defined as the number of Band D equivalent properties in a local authority's area. An authority's Tax Base is taken into account when it calculates its Council Tax. It is calculated by adding together the 'relevant amounts' (the number of dwellings) for each valuation band, then multiplying the result by the Council's estimate of its collection rate for the year. This calculation is set out in section eight of this report.
- 5.4 Members should note that the Welfare Reform Act 2012 abolished Council Tax Benefit in March 2013 and replaced it with the Council Tax Reduction Scheme (CTRS). A report setting out the CTRS for 2018/19 was presented to the Mayor & Cabinet on 6 December 2017.

6. LOCAL DISCRETION

- 6.1 The Council has the power and local discretion to grant and vary discounts for different types of properties under Section 11a of the Local Government Finance Act 1992, as amended by the Local Government Finance Act 2003 and the Local Government Finance Act 2012.
- 6.2 The local discretion to grant and vary discounts enables local authorities to create greater financial incentives for owners of empty properties to bring them back into use, either for owner occupation or letting.

- 6.3 Second Homes – Currently, local authorities have discretion to offer a discount of between 0% and 50% to owners of second homes. The Council currently offers a 0% discount. It is proposed to retain the 0% discount for 2018/19.
- 6.4 Empty Property Class A exemptions – Currently, a discount can be awarded between 0% to 100% at the Council’s discretion where the property is undergoing structural alteration or major repairs. The Council is being recommended to retain the 0% discount on these properties.
- 6.5 Empty Properties Class C exemptions – Currently, 100% discount is awarded for four weeks to substantially empty and unfurnished properties. After four weeks, the discount ceases and the full charge is applicable. The Council wants to encourage properties to be occupied as soon as possible. However, in many cases properties can be empty for a short period during a changeover, especially where the property is let. Amounts due for these short periods would be more difficult to collect. For these reasons, it is recommended that the Council continues to offer a 100% discount for four weeks followed by a 0% discount.
- 6.6 Long Term Empty Properties empty homes premium – Section 11 of the Local Government Finance Act 2012 removed the discount for long term empty properties and introduced discretion to charge up to 50% premium on this category of properties, to encourage the owners of empty properties to bring them back into use. Currently, the Council charges an ‘empty homes premium’ of 50% where a property has been empty for two years or more. Therefore, the council tax bills are 50% more than where the property is occupied and no single person discount is applicable. It is recommended that the Council continues to charge a 50% premium.
- 6.7 Section 13A(1)(c) of the 1992 Local Government Finance Act 1992 gives local authorities the ability to offer discretionary discounts to individuals, groups of individuals or households encountering exceptional financial hardship. The legislation allows the Council to reduce or write off a percentage of the amount payable or the entire sum. The cost of the write off is borne by the remaining Council Tax payers or, the Council budgeting for less Council Tax income.
- 6.8 Since 1 April 2015 this section of the Act has only been used to help those impacted by the introduction of the Council’s local Council Tax Reduction Scheme. However, other Councils use this legislation to support a number of other groups. Of the London Boroughs offering local discounts (5) all offered a discount to care leavers, with several others considering offering a carers discount from 1 April 2018.
- 6.9 The report on Local Discounts was presented to Mayor and Cabinet on 6 December 2017 detailing the various council tax reductions currently available to residents and recommending the introduction of a care leavers discount from 1 April 2018.

- 6.10 The Council, as corporate parent, is committed to improving the life chances of looked after children and care leavers and provides a range of support to children and young people leaving care. The exemption from paying Council Tax up to the age of 25 is seen as a further opportunity to provide financial support to care leavers transitioning from care into independent living. The recommendation was accepted by the Mayor and Cabinet.
- 6.11 It should be noted that approximately 22% of any additional Council Tax income generated as a result of the variation in discounts would be attributable to the Greater London Authority.
- 6.12 These discounts and exemptions form part of the Council Tax Base calculation and therefore need to be agreed at this time.

7. COUNCIL TAX BASE

- 7.1 The calculation of the Council Tax Base has been prepared in accordance with the regulations 'Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012: 2914)'.
- 7.2 The regulations specify a formula for this calculation, which for 2018/19 is:

$$((H - Q + E + J) - Z) \times (F / G)$$

Where:

H is the number of chargeable dwellings in that band, calculated in accordance with the regulations.

Q is a factor to take account of the discounts to which the amount of Council Tax payable was subject in that band, estimated in accordance with the regulations.

E is a factor to take account of the premiums, if any, to which the amount of Council Tax payable was subject in that band, estimated in accordance with the regulations.

J is the estimated variations in the Tax Base from changes after 30 November 2017 from factors such as:

- New properties and properties being banded.
- Variations in numbers of exempt properties.
- Successful Appeals against bandings.
- Variations in the number of discounts.

Z is the total amount that the authority estimates will be applied in relation to the authority's Council Tax Reduction Scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band.

F is the proportion of Council Tax to be paid for dwellings in that band.

G as compared with a Band D property, using the proportions in the 1992 Act.

- 7.3 The proportions applicable to the various Council Tax bands (the 'basic' band being D) are as follows:-

Band	A	B	C	D	E	F	G	H
Proportion (ninths)	6	7	8	9	11	13	15	18

- 7.4 The Council's basic tax is calculated in respect of Band D. Therefore, Band A properties pay 6/9 of the basic tax, Band B properties 7/9 of the basic tax and so on, up to Band H where the tax is 18/9 or twice the tax at Band D.

Band	Relevant Amount (i.e. number of dwellings)
A	3,250.5
B	19,098.0
C	31,366.5
D	22,205.5
E	8,099.0
F	3,660.7
G	2,055.8
H	323.0
Aggregate of Relevant Amounts	90,059.0

8. CALCULATION OF THE COUNCIL TAX BASE

- 8.1 Regulation 3 of the 'Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012: 2914), requires that the Council's Tax Base for a financial year shall be calculated by applying the formula:

$$A \times B = T$$

Where:

A - is the total of the relevant amounts for that year for each of the valuation bands, which is shown or is likely to be shown for any day in that year in the

authority's valuation list as applicable to one or more dwellings situated in its area.

B - is the Authority's estimate of its collection rate for that year.

T - is the calculated Council Tax Base for that year.

- 8.2 In accordance with the requirements of the regulations and following from the calculations in this report, the calculation of the Council Tax Base for the London Borough of Lewisham in 2018/19 is as follows:

	2017/18	2018/19
Total of relevant amounts (A)	84,466.3	90,059.0
X		
Collection rate (B) =	96.0%	96.0%
Council Tax Base (T)	81,087.65	86,456.64

- 8.3 The detailed calculations proposed for the London Borough of Lewisham for 2018/19 are set in the annual Council Tax Base return to government, attached at Appendix A.

9. ESTIMATE OF THE COLLECTION RATE

- 9.1 The Regulations require that the Council estimates its collection rate for the financial year. This is the Council's estimate of the total amount in respect of its Council Tax for the year payable into its Collection Fund and transferable between its General Fund and Collection Fund, and which it estimates will ultimately be transferred.
- 9.2 Council Tax collection in Lewisham has been held steady in recent years, reflecting the work of the service to enforce debts more effectively against those able to pay and to make reasonable arrangements for debtors in genuine financial hardship. The baseline was moved down in 2013/14 to 95% from 96.25%, and up to 96.0% in 2015/16 to allow for the impact of the introduction of the Council Tax Reduction Scheme (CTRS). Collection of Council Tax remains challenging in the current uncertain economic environment and the Council continues to rigorously, but sensitively, collect monies it is owed. The in-year collection rate is reported to members in the regular financial monitoring. For 2017/18 the most recent forecast was 96%. It is proposed to retain the estimated collection rate at 96.0% for 2018/19 owing to the current economic financial uncertainty.
- 9.3 The initial Discretionary Hardship Fund (set up to assist those households experiencing exceptional financial hardship) was retracted at the end of March 2015. Claimants who find themselves in this financial position can make an

application under Section 13A (1)(c) of the Local Government Finance Act (1992) on the grounds of severe financial hardship. The provision is available irrespective of the Council Tax Reduction Scheme decided upon for future years.

10. 2018/19 NNDR TAX BASE

- 10.1 Under the Local Government Finance Act 2012, the system of national pooling of business rates was repealed and replaced with the Business Rates Retention scheme. The new scheme commenced on 1 April 2013 and requires the meeting of full Council to formally approve the NNDR1 return to government by 31 January, immediately preceding the financial year to which it relates.
- 10.2 The NNDR1 contains details of the rateable values shown for the Authority's local rating list as at 30 September. It enables the Council to calculate the expected income in respect of business rates for the year, a proportion of which the Council retains. Under the current 2017/18 system, the London Borough of Lewisham retains 30% of all business rates collected within the borough, 20% is attributed to the Greater London Authority and the remaining 50%, known as the Central Share, is passed to the Government.
- 10.3 It was announced in the 2015 Autumn Statement that local government will be able to retain 100% Business Rates by 2020/21. The report London Business Rates Pilot Pool 2018/19 was presented to the Mayor and Cabinet on 25 October 2017 and Council on the 22 November, setting out Government's latest position on the 100% retention of local business rates and the Council's commitment to the London Councils proposal for developing a London pool.
- 10.4 The Chancellor of the Exchequer confirmed in the Budget on 22 November that the Government has endorsed the proposal to set up a pilot London pool. Subject to all 34 authorities (including the GLA) formally agreeing this through their local decision making processes, the pilot is therefore expected to proceed. This means that in terms of London's relationship with central government in 2018-19 there will be a single funding baseline, a single business rates baseline and a single net tariff payment for the pool.
- 10.5 A separate report is being presented to Mayor and Cabinet on the 10 January 2018 and Council on the 17 January 2018 to seek final agreement for Lewisham to be part of this pool.
- 10.6 The Council is in the process of completing the 2018/19 NNDR1 form which is due for submission on the 31st January 2018. The information used to calculate the net yield in this report is therefore based on the new rateable value and is an estimate.

- 10.7 In summary, the Council estimates that it will collect £66.3m in 2018/19. Under the new pilot pooling system, the distribution rates have now changed. 63% will be retained by the Council and 37% will go to the GLA. The full distribution is as shown below:

Business Rates	Percentage Share	Amount £m
Central Share	0	0
Lewisham	63	41.8
GLA	37	24.5
Total	100	66.3*

*After allowing for transitional arrangements, small business rate uplift/relief, exemptions, allowances, business rates supplements and BRS relief, collection rate and appeals allowance.

- 10.8 As the figures included on the NNDR1 return (due for submission by the 31 January 2018) may vary from the estimated level disclosed in this report, delegation is sought from Council to allow the opportunity to revise the Tax Base and approve a revised and more accurate position.
- 10.9 The Mayor is asked to recommend that Council endorse this estimate and agree to delegate the approval of the final 2018/19 NNDR 1 return to the Executive Director for Resources and Regeneration.
- 10.10 The Council will keep its entire share, but will also be in receipt of a top-up, the calculation of which is based on the Business Rates Baseline, plus DCLG calculation of the Council's baseline funding level. This provisional 2018/19 funding level was provided in the Local Government Finance Settlement announcement on 19 December 2017 of £128.5m.

11. COUNCIL TAX REDUCTION SCHEME

- 11.1 In April 2013 when Council Tax Benefit became the Council Tax Reduction Scheme (CTRS) the government granted the Council £25.8m for its local scheme. The grant was based on the national spend for 2012/13 less a cut of 10%. The Council chose to pass on this cut to the 24,648 working age claimants as pensioners are protected.
- 11.2 Since April 2014 the government included an amount in the Revenue Support Grant (RSG) for local Council Tax Reduction Schemes but did not identify a figure or ring fence it. The Council 'notionally' identified the £25.8m in the budget and ring fenced it for the CTRS. However, the Council reviews the 'notional' budget annually and has assumed a reduction in it in line with the government cuts which it has chosen to pass onto working age claimants.

- 11.3 To date the Council has chosen to calculate the cut (amount to pass on) by taking the actual cut in the Settlement Funding Assessment (SFA) from the previous year. The Council also chose to carry forward the surplus from the previous year and to date this has helped reduce the amount of cut passed on. In 2017/18 there was no surplus available leading to a higher percentage cut being passed on to claimants (33%), resulting in a reduction in the number of claimants qualifying for assistance.
- 11.4 At the Mayor and Cabinet meeting on the 6 December 2017, the Mayor decided that no changes will be made to the Council Tax Reduction Scheme (CTRS) for 2018/19 and that the Council will continue to pass on the government cuts in funding to working age claimants. However it was also agreed that simplifying the budgeting arrangements was necessary due to the complexities of the current arrangements.
- 11.5 The budget arrangements are to be simplified by setting a fixed percentage reduction in liability for the working age claimants of the scheme to be agreed by Council as part of the budget setting process, and to be reconsidered on an annual basis in line with any further savings that may need to be made.
- 11.6 This recommendation does not conflict with the previous recommendation in this report that the Council retains a local CTRS from 1 April 2018 that passes on any reduction in government funding, reflecting the Council's financial position following the announcement of the Autumn Statement and the provisional Local Government Financial Settlement (LGFS) in December. However, it simplifies how the amount that is passed on each year is calculated.
- 11.7 Officers are recommending that this percentage be set at 25% for 2018/19 onwards, a reduction of 8%, (to be reviewed annually). This is the optimal rate at which no further savings will have to be made to the existing budget. This is shown in the table below:

Percentage Reduction in Liability	15%	20%	25%	30%	35%
Estimated 2018/19 Budget for Working Age (WA) Claimants	£12,564k	£12,564k	£12,564k	£12,564k	£12,564k
Estimated WA cost with reduction in liability*	£14,843k	£13,567k	£12,290k	£10,398k	£9,736k
Budget Over (-) and under (+) spend	-£2,279k	-£1,003k	£274k	£2,166k	£2,828k

*This cost includes a percentage allowance for the potential increase in the value of claims equivalent to the difference between the reduction in liability and the 2017/18 reduction of 33%.

- 11.8 An informal benchmarking exercise was undertaken to determine Lewisham's standing amongst London Boroughs. Of those that responded and that passed on the cuts in government funding, Lewisham comes out as just above the average of 20.5% with the proposed 25%.
- 11.9 Setting the fixed percentage reduction at 15 or 20% would require an additional budget of £1m to £2.2m triggering an increase in the savings requirement. At 30 to 35%, a budget surplus of between £2m and £2.8m would be generated. The aim is to be as close to the budget as possible, i.e. net neutral. 25% generates a much smaller surplus of £274k. (All figures used in the table above are based on best estimates and a review of the actual costs will be carried out annually).

12. FINANCIAL IMPLICATIONS

- 12.1 This report proposes that a Council Tax Base of 86,456.64 be set for 2018/19. This represents an increase of over 5,000 chargeable dwellings from the Council Tax Base of 2017/18.
- 12.2 Officers believe that retaining the 96.0% collection rate for 2018/19 is challenging but realistic, based on the actual debt that has been collected during the course of the current financial year. In line with current policy, the collection rate target is subject to review annually.
- 12.3 In respect of the Care Leavers exemption the annual cost is estimated at £63k. This represents General Fund revenue forgone which will have to be met through reductions in expenditure in other areas of activity. In the short term at least, it cannot be met by increasing the Council Tax of others paying as the Council's Medium Term Financial strategy already assumes the maximum levels of increase (1.99% annually) without triggering the need for a referendum.
- 12.4 Consideration has also been given to the current economic uncertainty and impact of wider government policy changes. Whilst it is difficult to predict the scale of the ongoing impact, it is inevitable that councils and residents across the country will be affected in some way. People will continue to be concerned about their household finances and many people will still be experiencing financial difficulties. The Council Tax section will continue to apply a firm but fair approach when dealing with customers in arrears.

13. LEGAL IMPLICATIONS

- 13.1 Members are referred to the legal requirements set out in the body of the report and particularly the changes brought in by the Local Authorities (Calculation of

Council Tax Base) Regulations 2012 (section five) and the changes introduced by the Local Government Finance Act 2012, which set out a number of changes for Council tax payers discounts removal of some exemptions relating to empty homes (section six) and the current NNDR system (section ten).

- 13.2 Section 33 of the Welfare Reform Act 2012 abolished Council Tax Benefit. The Local Government Finance Act 2012 amends the Local Government Finance Act 1992 to make provision for council tax support through locally adopted CTRSs. A report setting out the CTRS for 2017/18 was presented to Mayor & Cabinet on 6 December 2017. That Report contained the outcome of the consultation and determined that a local CTRS be retained from 1 April 2018 that passes on any shortfall in government funding, as set out in section 11 and additional support be delivered to the most vulnerable residents through use of the existing provision within Section 13A (1) (c) of the 1992 Local Government Finance Act.
- 13.3 Section 13A(1)(c) of the Local Government Finance Act 1992 provides that the Council may reduce the amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13) to such extent as the billing authority for the area in which the dwelling is situated thinks fit (i.e. discretionary discounts).
- 13.4 Discretionary discounts recognise that an Authority's Local Council Tax Reduction Scheme does not always meet the household's full Council Tax liability. The Council has the right to choose whether to use its powers on a case-by-case basis or it also has the right to specify a class of use. A class of use is where several people who pay Council Tax fall into a group because their circumstances are similar.
- 13.5 In accordance with the Local Government Finance Act 1992 and related Statutory Instruments, the Authority is required to decide its Council Tax Base for 2018/19 by no later than 31 January 2018.

Equalities Legislation

- 13.6 The Equality Act 2010 (the Act) introduced a public sector equality duty (the equality duty or the duty). It covers the following protected characteristics: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.
- 13.7 In summary, the Council must, in the exercise of its functions, have due regard to the need to:
- eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.

- advance equality of opportunity between people who share a protected characteristic and those who do not.
- foster good relations between people who share a protected characteristic and those who do not.

13.8 It is not an absolute requirement to eliminate unlawful discrimination, harassment, victimisation or other prohibited conduct, or to promote equality of opportunity or foster good relations between persons who share a protected characteristic and those who do not. It is a duty to have due regard to the need to achieve the goals listed at 13.5 above.

13.9 The weight to be attached to the duty will be dependent on the nature of the decision and the circumstances in which it is made. This is a matter for the Mayor, bearing in mind the issues of relevance and proportionality. The Mayor must understand the impact or likely impact of the decision on those with protected characteristics who are potentially affected by the decision. The extent of the duty will necessarily vary from case to case and due regard is such regard as is appropriate in all the circumstances.

13.10 The Equality and Human Rights Commission has issued Technical Guidance on the Public Sector Equality Duty and statutory guidance entitled “Equality Act 2010 Services, Public Functions & Associations Statutory Code of Practice”. The Council must have regard to the statutory code in so far as it relates to the duty and attention is drawn to Chapter 11 which deals particularly with the equality duty. The Technical Guidance also covers what public authorities should do to meet the duty. This includes steps that are legally required, as well as recommended actions. The guidance does not have statutory force but nonetheless regard should be had to it, as failure to do so without compelling reason would be of evidential value. The statutory code and the technical guidance can be found at:

<https://www.equalityhumanrights.com/en/advice-and-guidance/equality-act-codes-practice>

<https://www.equalityhumanrights.com/en/advice-and-guidance/equality-act-technical-guidance>

13.11 The Equality and Human Rights Commission (EHRC) has previously issued five guides for public authorities in England giving advice on the equality duty:

[The essential guide to the public sector equality duty](#)

[Meeting the equality duty in policy and decision-making](#)

[Engagement and the equality duty: A guide for public authorities](#)

[Objectives and the equality duty. A guide for public authorities](#)

[Equality Information and the Equality Duty: A Guide for Public Authorities](#)

13.12 The essential guide provides an overview of the equality duty requirements including the general equality duty, the specific duties and who they apply to. It covers what public authorities should do to meet the duty including steps that are legally required, as well as recommended actions. The other four documents provide more detailed guidance on key areas and advice on good practice. Further information and resources are available at:

<https://www.equalityhumanrights.com/en/advice-and-guidance/public-sector-equality-duty-guidance#h1>

14. CRIME AND DISORDER IMPLICATIONS

14.1 There are no specific crime and disorder implications directly arising from this report.

15. EQUALITIES IMPLICATIONS

15.1. Every effort will be made to ensure that Council Tax payers, particularly those who are from disadvantaged groups, receive prompt and accurate Council Tax bills, and that those who are eligible for exemptions and discounts - such as the disabled people, single people and those on low incomes, are encouraged to claim them. Consistent with the Legal Implications noted above.

16. ENVIRONMENTAL IMPLICATIONS

16.1. There are no specific environmental implications directly arising from this report.

17. CONCLUSION

17.1. The recommended Council Tax Base takes account of the 'relevant amounts' for each Council Tax band and a considered view of the likely collection rate.

17.2. For further information on this report, please contact:

David Austin Head of Corporate Resources on 020 8314 9114 or;
Lorraine Richards, Revenues Manager on 020 8314 6047

APPENDIX 1

CTB(October 2017)

Calculation of Council Tax Base

Please e-mail to : ctb.statistics@communities.gsi.gov.uk
Please enter your details after checking that you have selected the correct local authority name

Ver 1.0

Please select your local authority's name from this list

Lancaster
Leeds
Leicester
Lewes
Lewisham
Lichfield

Check that this is your authority :

E-code :

Local authority contact name :

Local authority contact telephone number :

Local authority contact e-mail address :

CTB(October 2017) form for Lewisham

Completed forms should be received by DCLG by Friday 13 October 2017

Dwellings shown on the Valuation List for the authority on Monday 11 September 2017

Band A entitled to disabled relief reduction
 Band A COLUMN 2 Band B COLUMN 3 Band C COLUMN 4 Band D COLUMN 5 Band E COLUMN 6 Band F COLUMN 7 Band G COLUMN 8 Band H COLUMN 9 TOTAL COLUMN 10

Part 1	Band A entitled to disabled relief reduction COLUMN 1	Band A COLUMN 2	Band B COLUMN 3	Band C COLUMN 4	Band D COLUMN 5	Band E COLUMN 6	Band F COLUMN 7	Band G COLUMN 8	Band H COLUMN 9	TOTAL COLUMN 10
1. Total number of dwellings on the Valuation List		8,417	34,906	45,269	26,387	7,577	2,763	1,325	179	126,823.0
2. Number of dwellings on valuation list exempt on 2 October 2017 (Class B & D to W exemptions)		675	965	908	363	98	27	20	1	3,057.0
3. Number of demolished dwellings and dwellings outside area of authority on 2 October 2017 (please see notes)		0	0	2	0	0	0	0	0	2.0
4. Number of chargeable dwellings on 2 October 2017 (treating demolished dwellings etc as exempt) (lines 1-2-3)		7,742	33,941	44,359	26,024	7,479	2,736	1,305	178	123,764.0
5. Number of chargeable dwellings in line 4 subject to disabled reduction on 2 October 2017		7	54	113	111	42	26	12	7	372.0
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	7	54	113	111	42	26	12	7		372.0
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6 or in the case of column 1, line 6)	7	7,789	34,000	44,357	25,955	7,463	2,722	1,300	171	123,764.0
8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 2 October 2017	4	5,141	17,437	16,170	6,441	1,420	374	139	12	47,138.0
9. Number of dwellings in line 7 entitled to a 25% discount on 2 October 2017 due to all but one resident being disregarded for council tax purposes	0	56	488	681	356	90	18	4	2	1,695.0
10. Number of dwellings in line 7 entitled to a 50% discount on 2 October 2017 due to all residents being disregarded for council tax purposes	0	3	9	22	25	32	44	37	14	186.0
11. Number of dwellings in line 7 classed as second homes on 2 October 2017 (b/fwd from Flex Empty tab)		16	75	115	55	11	3	2	1	278.0
12. Number of dwellings in line 7 classed as empty and receiving a zero% discount on 2 October 2017 (b/fwd from Flex Empty tab)		148	396	483	238	65	27	15	0	1,372.0
13. Number of dwellings in line 7 classed as empty and receiving a discount on 2 October 2017 and not shown in line 12 (b/fwd from Flex Empty tab)		7	50	53	15	2	1	1	0	129.0
14. Number of dwellings in line 7 classed as empty and being charged the Empty Homes Premium on 2 October 2017 (b/fwd from Flex Empty tab)		56	183	60	22	9	3	1	2	336.0
15. Total number of dwellings in line 7 classed as empty on 2 October 2017 (lines 12, 13 & 14).		211	629	596	275	76	31	17	2	1,837.0
16. Number of dwellings that are classed as empty on 2 October 2017 and have been for more than 6 months. NB These properties should have already been included in line 15 above.		130	338	278	127	36	17	11	2	939.0
16a. The number of dwellings included in line 16 above which are empty on 2 October 2017 because of the flooding that occurred between 1 December 2013 and 31 March 2014 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0.0
16b. The number of dwellings included in line 16 above which are empty on 2 October 2017 because of the flooding that occurred between 1 December 2015 and 31 March 2016 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0.0
17. Number of dwellings that are classed as empty on 2 October 2017 and have been for more than 6 months and fall to be treated under empty homes discount class D (formerly Class A exemptions). NB These properties should have already been included in line 15 above. Do NOT include any dwellings included in line 16a and 16b above.		0	0	0	0	0	0	0	0	0.0
18 Line 16 - line 16a - line 16b - line 17. This is the equivalent of line 18 on the CTB(October 2016) and will be used in the calculation of the New Homes Bonus.		130	338	278	127	36	17	11	2	939.0
19. Number of dwellings in line 7 where there is liability to pay 100% council tax before Family Annexe discount	3	2,526	15,833	27,371	19,096	5,910	2,282	1,118	141	74,280.0

APPENDIX 1

20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Annexe discount	4	5,263	18,167	16,986	6,859	1,553	440	182	30	49,484.0
21. Reduction in taxbase as a result of the Family Annexe discount (b/fwd from Family Annexe tab)	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
22. Number of dwellings equivalents after applying discounts and premiums to calculate taxbase	6.0	6,509.3	29,555.3	40,110.3	24,239.3	7,072.0	2,602.5	1,245.3	161.5	111,501.3
23. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
24. Total number of band D equivalents (to 1 decimal place) (line 22 x line 23)	3.3	4,339.5	22,987.4	35,653.6	24,239.3	8,643.6	3,759.2	2,075.4	323.0	102,024.3
25. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2017-18 (to 1 decimal place)										0.0
26. Tax base (to 1 decimal place) (line 24 col 10 + line 25)										102,024.3
Part 2										
27. Number of dwellings equivalents after applying discounts and premiums to calculate tax base (Line 22)	6.00	6,509.25	29,555.25	40,110.25	24,239.25	7,072.00	2,602.50	1,245.25	161.50	111,501.3
28.Reduction in taxbase as a result of local council tax support (b/fwd from CT Support tab)	1.47	1,637.26	5,000.72	4,822.92	2,033.76	445.53	68.16	11.79	0.00	14,021.6
29. Number of dwellings equivalents after applying discounts, premiums and local tax support to calculate taxbase	4.5	4,872.0	24,554.5	35,287.3	22,205.5	6,626.5	2,534.3	1,233.5	161.5	97,479.6
30. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
31. Total number of band D equivalents after allowance for council tax support (to 1 decimal place) (line 29 x line 30)	2.5	3,248.0	19,098.0	31,366.5	22,205.5	8,099.0	3,660.7	2,055.8	323.0	90,059.0
32. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2017-18 (to 1 decimal place)(line 25)										0.0
33. Tax base after allowance for council tax support (to 1 decimal place) (line 31 col 10 + line 32)										90,059.0

APPENDIX 2

London Boroughs' CTR Schemes

Q: What percentage* contribution do your working-age claimants in receipt of CTRS make towards their Council Tax liability for 2017/18? Do you have a notional figure for 2018/19?			
Authority	2017/2018	2018/2019	Comments
Barking and Dagenham	25%	25%	
Barnet	20%	20%	
Bexley	20%	20%	
Brent	20%	20%	
Bromley	25%	25%	
Camden	0%	0%	
City of London	0%	0%	
City of Westminster	0%	0%	
Croydon	15%		
Ealing	25%	25%	Vulnerable households continue to receive 100% award
Enfield	26.5%		
Greenwich	15%	15%	
Hackney	15%	20%	*consulted on 20% for 2018/19, no final decision as yet
Hammersmith and Fulham	20%		
Haringey	19.8%	19.8%	
Harrow	30%		
Havering	15%	15%	
Hillingdon	10%		
Hounslow	8.5%	No decision	
Islington	8.5%		cash-back of £15 is awarded to all working age council tax support recipients who pay their council tax in full by the end of the year – Now cancelled
Kensington and Chelsea	0%	0%	
Kingston upon Thames	0%	0%	
Lambeth	15.86%	20%	Working age not in a protected group
Lewisham	33%	25%	
Merton	0%	0%	
Newham	20%	20%	
Redbridge	20%		
Richmond upon Thames	15%		

APPENDIX 2

London Boroughs' CTR Schemes

Southwark	15%	15%	
Sutton	20%	20%	Income band for working age
Tower Hamlets	0%		
Waltham Forest	24%	24%	
Wandsworth	30%		