



Mayor and Cabinet

Report title: Setting the Council Tax Base, the NNDR Tax Base & Discounts for Second Homes and Empty Homes

Date: 15 January 2020

Key decision: Yes

Class: Part 1

Ward(s) affected: All

Contributors: Acting Chief Finance Officer and Executive Director for Housing, Regeneration and Environment

Outline and recommendations

Outline

The purpose of this report is to ask the Mayor to recommend that Council set the Council Tax Base, note the 2020/21 NNDR estimated income, delegate final approval of the NNDR1 form to the Acting Chief Finance Officer and approve the policy relating to discounts for second / empty homes and the continuation of the discretionary Council Tax discount for care leavers for 2020/21.

Recommendations

The Mayor is asked to approve the recommendations set out in section 2 of this report.

Timeline of engagement and decision-making

- The 2019/20 Council Tax Reduction Scheme was considered by Mayor and Cabinet on the 12th December 2018.
- The 2019/20 CTRS was agreed by Council on the 23 January 2019.

1. 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 2020/21. 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 five 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 continuation of the 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 2020/21 be agreed at 90,099.3 Band D equivalent properties, based on an assumed collection rate of 97.0%. Details of the Council Tax Base, its calculation and the estimated collection rate are set out in sections six, seven, and eight 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 Ministry of Housing, Communities and Local Government (MHCLG) by the end of January 2020. 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 2020/21 is £70m.
- 1.6 The requirements pertaining to the NNDR Base for 2020/21 are set out in section ten of this report.
- 1.7 The Mayor, at the Mayor & Cabinet meeting on the 12 December 2018, agreed no changes to the Council Tax Reduction Scheme (CTRS) for 2019/20, and is now asked to recommend that Council agree that no changes be made for 2020/21 at the Council meeting on 22 January 2020, i.e. eligible claimants will need to make a minimum contribution of 25% towards their council tax. The impact of implementing this is set out in section ten.

2. Recommendations

- 2.1 The Mayor is asked to:
 - 2.2 note the Council Tax Base calculation for 2020/21, as set out in the annual Council Tax Base government return, attached at Appendix A;
 - 2.3 recommend Council agree a Council Tax Base of 90,099.3 Band D equivalent properties for 2020/21;

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- 2.4 recommend Council agree a budgeted Council Tax collection rate of 97.0%;
- 2.5 recommend that Council agree no changes be made to the Council Tax Reduction Scheme (CTRS) for 2020/21, that eligible claimants make a minimum contribution of 25% towards their council tax;
- 2.6 recommend Council approve the continuation of the discretionary Council Tax discount of 100% for care leavers up to the age of 25, as set out in section five of this report;
- 2.7 recommend Council agree that the existing policy of a 0% discount for second homes for 2019/20 be continued for 2020/21, as set out in section five of this report;
- 2.8 recommend 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 five of this report;
- 2.9 recommend 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 five of this report;
- 2.10 recommend Council agree to increase the Long Term Empty Properties homes premium as set out in the 2019/20 Council tax Base Report, from 50% to 100% from 1 April 2020, for properties empty between 2 and 5 years, and 200% for those empty 5 year or more with further incremental increases in future years, as set out in section five of this report;
- 2.11 note the proposed 2020/21 National Non Domestic Rate (NNDR) estimated net yield of £70m, based on current information available.
- 2.12 recommend Council agree to delegate the approval of the final 2020/21 NNDR1 form to the Interim S151 Officer for submission by the deadline of 31st January 2020.

3. Policy Context

- 3.1 The Council's strategy and priorities drive the Budget with changes in resource allocation determined in accordance with policies and strategy. The Council launched its new Corporate Strategy in 2019, with seven corporate priorities as stated below:

Corporate Priorities

- **Open Lewisham** - Lewisham will be a place where diversity and cultural heritage is recognised as a strength and is celebrated.
- **Tackling the housing crisis** - Everyone has a decent home that is secure and affordable.
- **Giving children and young people the best start in life** - Every child has access to an outstanding and inspiring education, and is given the support they need to keep them safe, well and able to achieve their full potential.

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- **Building and inclusive local economy** - Everyone can access high-quality job opportunities, with decent pay and security in our thriving and inclusive local economy.
- **Delivering and defending health, social care and support** - Ensuring everyone receives the health, mental health, social care and support services they need.
- **Making Lewisham greener** - Everyone enjoys our green spaces, and benefits from a healthy environment as we work to protect and improve our local environment.
- **Building safer communities** - Every resident feels safe and secure living here as we work together towards a borough free from the fear of crime.

4. Background

- 4.1 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 six and seven of this report.
- 4.2 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 26 February 2020 as part of setting the Council's annual budget.
- 4.3 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.
- 4.4 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).

5. Local Discretion

- 5.1. 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.
- 5.2. 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.
- 5.3. 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 2020/21.
- 5.4. 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%

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discount on these properties.

- 5.5. 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.
- 5.6. 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.
- 5.7. Currently, the Council charges an ‘empty homes premium’ of 50% where a property has been empty for two years or more. In November 2018 the Act was amended increasing the premium from 50% to 100% effective from 1 April 2019, with further incremental increases in future years. Authorities can now charge 100% more council tax on a long term empty property when compared to an occupied property where no single person discount is applicable. This report recommends that the premium increases from 50% to 100% from 1 April 2020 for properties empty between 2 and 5 years and 200% for those properties empty 5 year or more.
- 5.8. 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.
- 5.9. Since 1 April 2015 this section of the Act has mainly been used to help those impacted by the introduction of the Council’s local Council Tax Reduction Scheme. However, from 1 April 2018 the Council introduced a discount for care leavers. 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. To date 217 awards have been made to the value of £287,887.07
- 5.10. It should be noted that approximately 22% of any additional Council Tax income generated as a result of the variation in discounts is attributable to the Greater London Authority (GLA) in line with their precept element of the Council Tax.
- 5.11. These discounts and exemptions form part of the Council Tax Base calculation and therefore need to be agreed at this time.

6. The Council Tax Base

- 6.1 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)'.

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6.2 The regulations specify a formula for this calculation, which for 2020/21 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 2019 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.

6.3 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 |

6.4 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.

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| Band | Relevant Amount (i.e. number of dwellings) |
|--------------------------------------|---|
| A | 3,458.4 |
| B | 19,434.3 |
| C | 32,668.9 |
| D | 22,853.3 |
| E | 8,370.9 |
| F | 3,705.8 |
| G | 2,071.8 |
| H | 322.5 |
| Aggregate of Relevant Amounts | 92,885.9 |

7. Calculation of the Council Tax Base

- 7.1 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.

- 7.2 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 2020/21 is as follows:

| | 2019/20 | 2020/21 |
|-------------------------------|-----------------|-----------------|
| Total of relevant amounts (A) | 91,139.3 | 92,885.9 |
| X | | |
| Collection rate (B) = | 97.0% | 97.0% |
| Council Tax Base (T) | 88,405.1 | 90,099.3 |

- 7.3 The detailed calculations proposed for the London Borough of Lewisham for 2020/21 are set in the annual Council Tax Base return to government, attached at Appendix A.

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8. Estimate of the Collection Rate

- 8.1 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.
- 8.2 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. 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. It is proposed to keep the estimated collection rate unchanged from 2019/20 at 97%, after considering the lifetime collection rate and the actions proposed to increase collection.
- 8.3 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.

9. 2020/21 NNDR Expected Income

- 9.1 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.
- 9.2 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.
- 9.3 Under the 2020/21 system, the London Borough of Lewisham will retain 30% of all business rates collected within the borough, 37% is attributed to the Greater London Authority and the remaining 33%, known as the Central Share, is passed to the Government. This is a change from the 75% London pilot scheme in 2019/20 where the central share was 25%, rates collected were shared 48% and 27% between Lewisham and the GLA respectively.
- 9.4 The change in the share of the rates collected is due to the Government ending the London pilot scheme and changing the retention from 75% retention in 2019/20 to 67% retention, i.e. the 2017/18 position.
- 9.5 Even though the Government will end the pilot scheme, London Government, covering the GLA and the 33 London billing authorities, through decisions made collectively by the London Councils Leaders Committee and the Mayor, has agreed, in principle, to extend its business rates retention pool in 2020-21.

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- 9.6 The Council is in the process of completing the 2020/21 NNDR1 form which is due for submission on the 31st January 2020. The information used to calculate the net yield in this report is therefore based on the new rateable value and is an estimate. There is an expectation that data requirements for the NNDR1 and NNDR3 returns will change in the future years.
- 9.7 In summary, the Council estimates that it will collect £70m in 2020/21. Under the extended pilot pooling system, the distribution rates have now changed as detailed above. The full distribution is as shown below:

| Business Rates* | 2019/20 | | 2020/21 | |
|-----------------|------------------|--------------|------------------|--------------|
| | Percentage Share | Amount £m | Percentage Share | Amount £m |
| Central Share | 25% | 16.85 | 33% | 23.10 |
| Lewisham | 48% | 32.35 | 30% | 21.00 |
| GLA | 27% | 18.20 | 37% | 25.90 |
| Total | 100% | 67.40 | 100% | 70.00 |

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

- 9.8 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 MHCLG calculation of the Council's baseline funding level. This provisional 2020/21 funding level will be provided in the Local Government Finance Settlement announcement expected in January 2020.
- 9.9 As the figures included on the NNDR1 return (due for submission by the 31 January 2020) 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.
- 9.10 The Mayor is asked to recommend that Council endorse this estimate and agree to delegate the approval of the final 2020/21 NNDR 1 return to the Acting Chief Finance Officer.

10. Council Tax Reduction Scheme (CTRS)

- 10.1 On 1 April 2013 the Council implemented a local CTRS which passed on the government cut in grant of £3.28m in full to 24,648 working age households previously in receipt of Council Tax Benefit. Pensioners are protected from the changes under legislation maintaining their support at least in line with Council Tax Benefit levels.
- 10.2 On the 12th December 2018, the Mayor decided that no changes should be made to the CTRS for 2019/20 and that the Council should continue to pass on the government cut in funding to working age claimants. It is recommended that this should continue in 2020/21. This will mean eligible claimants will need to contribute a minimum of 25% towards their Council Tax.

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11. Financial implications

- 11.1. This report proposes that a Council Tax Base of 90,099.3 be set for 2020/21. This represents an increase of 1,694 chargeable dwellings from the Council Tax Base of 2019/20.
- 11.2. Officers believe that retaining the collection rate at 97% for 2020/21 is challenging but realistic, based on the actual debt that has been collected during the course of the current financial year and over the lifetime of the collection fund. In line with current policy, the collection rate target is subject to review annually.
- 11.3. In respect of the Care Leavers exemption the annual cost to date is £288k. In respect of CTRS, the annual cost is approximately £18m. This represents General Fund revenue forgone which has been 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.
- 11.4. In relation to the Long Term Empty Property premium, increasing the premium from 50% to 100% will generate an estimated £230k additional revenue during 2020/21 based on the number of properties charged the premium rate for 2019/20.
- 11.5. 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.

12. Legal implications

- 12.1. 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).
- 12.2. 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 2018/19 was presented to Mayor & Cabinet on 12 December 2018. That Report contained the outcome of the consultation and determined that a local CTRS be retained from 1 April 2019 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.
- 12.3. 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

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thinks fit (i.e. discretionary discounts).

- 12.4. 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.
- 12.5. In accordance with the Local Government Finance Act 1992 and related Statutory Instruments, the Authority is required to decide its Council Tax Base for 2019/20 by no later than 31 January 2019.

Equalities Legislation

- 12.6. 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.
- 12.7. 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.
- 12.8. 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.
- 12.9. 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.
- 12.10. 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

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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>

12.11. 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

12.12. Engagement and the equality duty: A guide for public authorities Objectives and the equality duty. A guide for public authorities

12.13. Equality Information and the Equality Duty: A Guide for Public Authorities

12.14. 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>

13. Equalities implications

13.1. 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.

14. Climate change and environmental implications

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

15. Crime and disorder implications

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

16. Health and wellbeing implications

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

17. Background papers

17.1. There are no further background papers relevant to this report.

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18. Glossary

| Term | Definition |
|--|--|
| Council Tax | Council tax is a system of local taxation collected by local authorities. It is a tax on domestic properties. Each dwelling falls into one of eight 'Bands' based on property value, and there are 8 council tax bands in total ranging from A to H. |
| Council Tax Base | A " tax base " is the number of Band D equivalent dwellings in a local authority area. |
| NNDR | NNDR stands for National Non Domestic Rates, more commonly known as Business Rates. Business rates in England is a tax on the occupation of non-domestic property. |
| Council Tax Reduction Scheme (CTRS) | The Council Tax Reduction Scheme provides financial assistance with Council Tax bills for residents who are on a low income. The government abolished the national Council Tax Benefit scheme for working-age people from April 2013, and it was replaced with local schemes decided upon by each individual Local Authority. |
| Greater London Authority (GLA) | The Greater London Authority (GLA) is a top-tier administrative body responsible for the strategic administration of Greater London. |

19. Report author and contact

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

David Austin Acting Chief Finance Officer on 020 8314 9114 or
Ralph Wilkinson Director of Public Services on 020 8314 6040

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APPENDIX A

| CTB(October 2019) | | | | | | | | | | | | | | | | | | | | |
|--|--|----------|-----------|-----------|-----------|----------|----------|----------|----------|-----------|----------|--|---------|------|-------------------------------|-------------------|---|---------------|---|--|
| Calculation of Council Tax Base | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | | |
| <div style="border: 1px solid black; padding: 2px;"> <div style="display: flex; justify-content: space-between;"> Lewisham ▼ </div> <div style="border-top: 1px solid black; padding: 2px;"> Lewisham Lewisham Lewisham Lewisham </div> </div> | | | | | | | | | | | | | | | | | | | | |
| Check that this is your authority: | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Lewisham</td> <td style="width: 50%;"></td> </tr> <tr> <td>E-code:</td> <td>ES18</td> </tr> <tr> <td>Local authority contact name:</td> <td>Lorraine Richards</td> </tr> <tr> <td>Local authority contact telephone number:</td> <td>0203 314 6067</td> </tr> <tr> <td>Local authority contact e-mail address:</td> <td>tax@lewisham.gov.uk</td> </tr> </table> | | | | | | | | | | | Lewisham | | E-code: | ES18 | Local authority contact name: | Lorraine Richards | Local authority contact telephone number: | 0203 314 6067 | Local authority contact e-mail address: | tax@lewisham.gov.uk |
| Lewisham | | | | | | | | | | | | | | | | | | | | |
| E-code: | ES18 | | | | | | | | | | | | | | | | | | | |
| Local authority contact name: | Lorraine Richards | | | | | | | | | | | | | | | | | | | |
| Local authority contact telephone number: | 0203 314 6067 | | | | | | | | | | | | | | | | | | | |
| Local authority contact e-mail address: | tax@lewisham.gov.uk | | | | | | | | | | | | | | | | | | | |
| CTB(October 2019) form for Lewisham Completed forms should be received by MHCLG by Friday 11 October 2019 | | | | | | | | | | | | | | | | | | | | |
| Dwellings shown on the Valuation List for the authority on Monday 9 September 2019 | | | | | | | | | | | | | | | | | | | | |
| | Band A entitled to disabled relief reductions | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H | TOTAL | | | | | | | | | | |
| | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | COLUMN 7 | COLUMN 8 | COLUMN 9 | COLUMN 10 | | | | | | | | | | |
| Part 1 | | | | | | | | | | | | | | | | | | | | |
| 1. Total number of dwellings on the Valuation List | | 8,681 | 35,216 | 46,485 | 26,910 | 7,781 | 2,778 | 1,329 | 179 | 129,361.0 | | | | | | | | | | |
| 2. Number of dwellings on valuation list exempt on 7 October 2019 (Class B & D to W exemptions) | | 813 | 1,101 | 993 | 399 | 99 | 24 | 16 | 1 | 3,446.0 | | | | | | | | | | |
| 3. Number of demolished dwellings and dwellings outside area of authority on 7 October 2019 (please see notes) | | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 2.0 | | | | | | | | | | |
| 4. Number of chargeable dwellings on 7 October 2019 (creating demolished dwellings into an exempt) (lines 1-3) | | 7,868 | 34,117 | 45,490 | 26,511 | 7,682 | 2,754 | 1,313 | 178 | 125,913.0 | | | | | | | | | | |
| 5. Number of chargeable dwellings in line 4 subject to disabled reduction on 7 October 2019 | | 8 | 63 | 121 | 128 | 43 | 30 | 15 | 7 | 415.0 | | | | | | | | | | |
| 6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction) | 8 | 63 | 121 | 128 | 43 | 30 | 15 | 7 | | 415.0 | | | | | | | | | | |
| 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) | 8 | 7,823 | 34,175 | 45,407 | 26,420 | 7,669 | 2,739 | 1,305 | 171 | 125,913.0 | | | | | | | | | | |
| 8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 7 October 2019 | 6 | 4,956 | 16,809 | 15,500 | 5,954 | 1,324 | 340 | 129 | 10 | 45,028.0 | | | | | | | | | | |
| 9. Number of dwellings in line 7 entitled to a 25% discount on 7 October 2019 due to all but one resident being disregarded for council tax purposes | 0 | 79 | 542 | 787 | 406 | 94 | 19 | 9 | 1 | 1,917.0 | | | | | | | | | | |
| 10. Number of dwellings in line 7 entitled to a 50% discount on 7 October 2019 due to all residents being disregarded for council tax purposes | 0 | 5 | 6 | 24 | 33 | 40 | 46 | 38 | 14 | 206.0 | | | | | | | | | | |
| 11. Number of dwellings in line 7 classed as second homes on 7 October 2019 (bifid from Flex Empty tab) | | 20 | 93 | 115 | 59 | 14 | 1 | 2 | 0 | 304.0 | | | | | | | | | | |
| 12. Number of dwellings in line 7 classed as empty and receiving a zero% discount on 7 October 2019 (bifid from Flex Empty tab) | | 141 | 400 | 476 | 199 | 57 | 21 | 16 | 3 | 1,313.0 | | | | | | | | | | |
| 13. Number of dwellings in line 7 classed as empty and receiving a discount on 7 October 2019 and not shown in line 12 (bifid from Flex Empty tab) | | 9 | 43 | 61 | 20 | 3 | 1 | 1 | 0 | 138.0 | | | | | | | | | | |
| 14. Number of dwellings in line 7 classed as empty and being charged the Empty Homes Premium on 7 October 2019 (bifid from Flex Empty tab) | | 110 | 65 | 67 | 25 | 4 | 3 | 3 | 0 | 277.0 | | | | | | | | | | |
| 15. Total number of dwellings in line 7 classed as empty on 7 October 2019 (lines 12, 13 & 14) | | 260 | 508 | 664 | 344 | 64 | 25 | 20 | 3 | 1,728.0 | | | | | | | | | | |
| 16. Number of dwellings that are classed as empty on 7 October 2019 and have been for more than 6 months. NB These properties should have already been included in line 15 above. | | 209 | 270 | 313 | 132 | 39 | 14 | 11 | 2 | 990.0 | | | | | | | | | | |
| 16a. The number of dwellings included in line 16 above which are empty on 7 October 2019 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 7 October 2019 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 7 October 2019 and have been for more than 6 months and fall to be treated under empty homes discount class D (Empty 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 | 1 | 0 | 0 | 0 | 0 | 1.0 | | | | | | | | | | |
| 18. Line 16 - line 16a - line 16b - line 17. This is the equivalent of line 18 on the CTB(October 2019) and will be used in the calculation of the New Homes Bonus. | | 209 | 270 | 313 | 131 | 39 | 14 | 11 | 2 | 989.0 | | | | | | | | | | |
| 19. Number of dwellings in line 7 where there is liability to pay 100% council tax before Family Annuity discount | 2 | 2,763 | 16,708 | 29,077 | 19,987 | 6,204 | 2,330 | 1,125 | 146 | 78,342.0 | | | | | | | | | | |
| 20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Annuity discount | 6 | 5,160 | 17,467 | 16,420 | 6,439 | 1,465 | 400 | 180 | 25 | 47,571.0 | | | | | | | | | | |
| 21. Reduction in taxbase as a result of the Family Annuity discount (bifid from Family Annuity tab) | 6.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | | | | | | | | | | |
| 22. Number of dwellings equivalents after applying discounts and premiums to calculate taxbase | 6.5 | 6,762.3 | 29,854.6 | 41,423.8 | 24,824.0 | 7,295.5 | 2,628.3 | 1,253.5 | 161.3 | 114,209.8 | | | | | | | | | | |
| 23. Ratio to band D | 59 | 69 | 79 | 89 | 99 | 109 | 139 | 159 | 189 | | | | | | | | | | | |
| 24. Total number of band D equivalents (to 7 decimal places)(line 22 x line 23) | 3.6 | 4,508.2 | 23,226.4 | 36,821.1 | 24,824.0 | 8,916.7 | 3,796.4 | 2,089.2 | 322.5 | 104,921.1 | | | | | | | | | | |
| 25. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2019-20 (to 1 decimal place) | | | | | | | | | | 0.0 | | | | | | | | | | |
| 26. Tax base (to 1 decimal place) (line 24 col 10 + line 25) | | | | | | | | | | 104,921.1 | | | | | | | | | | |
| Part 2 | | | | | | | | | | | | | | | | | | | | |
| 27. Number of dwellings equivalents after applying discounts and premiums to calculate tax base (line 22) | 6.50 | 6,762.25 | 29,854.75 | 41,423.75 | 24,824.00 | 7,295.50 | 2,628.25 | 1,253.50 | 161.25 | 114,209.8 | | | | | | | | | | |
| 28. Reduction in taxbase as a result of local council tax support (bifid from CT Support tab) | 2.16 | 1,578.24 | 4,867.77 | 4,671.27 | 1,970.74 | 446.61 | 62.70 | 10.44 | 0.00 | 13,609.9 | | | | | | | | | | |
| 29. Number of dwellings equivalents after applying discounts, premiums and local tax support to calculate taxbase | 4.3 | 5,184.0 | 24,987.0 | 36,752.5 | 22,853.3 | 6,848.9 | 2,565.6 | 1,243.1 | 161.3 | 100,599.8 | | | | | | | | | | |
| 30. Ratio to band D | 59 | 69 | 79 | 89 | 99 | 109 | 139 | 159 | 189 | | | | | | | | | | | |
| 31. Total number of band D equivalents after allowance for council tax support (to 7 decimal places) (line 29 x line 30) | 2.4 | 3,456.0 | 19,434.3 | 32,668.9 | 22,853.3 | 8,370.9 | 3,705.8 | 2,071.8 | 322.5 | 92,885.9 | | | | | | | | | | |
| 32. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2019-20 (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) | | | | | | | | | | 92,885.9 | | | | | | | | | | |
| <p>Certificate of Chief Financial Officer</p> <p>I certify that the information provided on this form is based on the dwellings shown in the Valuation List for my authority on 9 September 2019 and that it accurately reflects information available to me about exemptions, demolished dwellings, disabled relief, discounts and premiums applicable on 7 October 2019 and, where appropriate, has been completed in a manner consistent with the form for 2019.</p> <p>Chief Financial Officer : Date :</p> | | | | | | | | | | | | | | | | | | | | |

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