



Berwick upon Tweed Town Council

Budget & Administration Committee 09 November 2021 Appendix H

Report of Responsible Financial Officer

Indicative Tax Base 2022-23

Access Public

Background

1. The indicative tax base is a number that reflects the number of equivalent Band D households paying Council Tax in a way that lets us understand how much income will be raised per pound of precept.
2. It is calculated from the number of residential properties and their respective council tax bands, together with any discounts or premiums that apply to the residents.
3. The indicative tax base figure is used to calculate how the Town Council's precept translates into a charge to a Band D property.
4. If the Council requests the same financial precept for the whole parish for the next financial year as previously, changes in the number of Band D equivalent properties in the Parish or in the collection rate (the proportion of tax actually collected, as opposed to that billed) may mean the individual precept against each property will change. This can result in the individual household charge rising or falling by a small percentage even when the parish precept as a whole has not changed.
5. The relevant correspondence from Northumberland County Council is attached, and the relevant adjustments will be made to the next iteration of the Medium-Term Financial Plan.

Recommendation

1. Councillors note the report.

Author	GD	Town Clerk sign off (if required)	GD
Checked by	SC	Finance Officer sign off (if required)	N/A