



General Purposes Committee

Tuesday, 24 January 2012 at 7.00 pm

Committee Room 4, Brent Town Hall, Forty Lane,
Wembley, HA9 9HD

Membership:

Members

Councillors:

John (Chair)
Butt (Vice-Chair)
Beswick
Brown
Kansagra
Long
Lorber
Matthews
J Moher
Thomas

first alternates

Councillors:

McLennan
Jones
Arnold
Beck
Colwill
Al-Ebadi
Leaman
Sneddon
Chohan
Van Kalwala

second alternates

Councillors:

Naheerathan
Kabir
Mrs Bacchus
Sneddon
HB Patel
Naheerathan
Castle
Allie
S Choudhary
Aden

For further information contact: Bryony Gibbs, Democratic Services Officer
020 8937 1355, bryony.gibbs@brent.gov.uk

For electronic copies of minutes, reports and agendas, and to be alerted when the minutes of this meeting have been published visit:

www.brent.gov.uk/committees

The press and public are welcome to attend this meeting

Agenda

Introductions, if appropriate.

Apologies for absence and clarification of alternate members

Item	Page
1	
Declarations of personal and prejudicial interests	
Members are invited to declare at this stage of the meeting, any relevant financial or other interest in the items on this agenda.	
2	
Minutes of the previous meeting	1 - 4
3	
Matters arising (if any)	
4	
Deputations (if any)	
5	
Appointments to Sub-Committees / Outside Bodies	
6	
Calculation of Council Tax Base 2012/13	5 - 12

This report sets out council tax base calculations to be used for 2012/13. The level of council tax base set is used in the calculation of the council tax for 2012/13. Regulations require that the council tax base is set by 31st January prior to the start of the financial year.

Wards Affected:

Contact Officer: Clive Heaphy,
Director of Finance and Corporate
Services

Tel: 020 8937 1424

clive.heaphy@brent.gov.uk

7 Any Other Urgent Business

Notice of items to be raised under this heading must be given in writing to the Democratic Services Manager or his representative before the meeting in accordance with Standing Order 64.



Please remember to **SWITCH OFF** your mobile phone during the meeting.

- The meeting room is accessible by lift and seats will be provided for members of the public.
- Toilets are available on the second floor.
- Catering facilities can be found on the first floor near The Paul Daisley Hall.
- A public telephone is located in the foyer on the ground floor, opposite the Porters' Lodge

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LONDON BOROUGH OF BRENT

MINUTES OF THE GENERAL PURPOSES COMMITTEE Tuesday, 22 November 2011 at 6.30 pm

PRESENT: Councillor Butt (Vice-Chair, in the Chair) and Councillors Chohan, Long and Thomas

Apologies were received from: Councillors John, Beswick, Kansagra and J Moher

1. **Declarations of personal and prejudicial interests**

None made.

2. **Minutes of the previous meeting**

RESOLVED:-

that the minutes of the previous meeting held on 18 August 2011 be approved as an accurate record of the meeting.

3. **Market Factor Supplement Payment - approved Mental Health Practitioners**

Alison Elliott (Director, Adult Social Services) introduced the report which advised that the Approved Mental Health Practitioners (AMHPs) had up until recently received an annual allowance of £1,542 (the difference between Inner and Outer London Weighting) in recognition of the additional training and levels of responsibility they undertake in pursuance of the Council's statutory obligations under the Mental Health Act. The Market Factor Supplement was not a new payment but requested in order to re-instate the allowance withdrawn as part of the current pay harmonisation. The AMHP role involves working in highly volatile situations with high levels of client-risk and extended/unsocial working hours. The allowance was to retain the nationally-scarce AMHP role within Brent in order to meet Brent's statutory responsibilities and to attract new staff to Brent to meet the increase in statutory work. The allowance had also been considered a due recognition of their commitment to maintaining a service to high standards and of their loyalty to Brent. The Director advised that other local boroughs pay more and Brent needed to be competitive in order to retain its current AMHP workforce and be able to recruit new staff in order to maintain the service. The Head of Service, David Dunkley, emphasised the need to recruit and retain in particular in the light of the number of staff who had recently left the council's employ and it was noted that a further report would be submitted if the position did not improve. In response to a question, the Director acknowledged that despite the employment situation across London, the Council still struggled to recruit suitably qualified social workers.

RESOLVED:-

that the annual allowance of £1,542 be reinstated to the Council's AMHPs as a Market Factor Supplement Payment in recognition of the issues outlined in the report.

4. **Review of Polling Districts and Polling Places**

The Electoral Services Manager explained that as required under the Electoral Administration Act 2006 and the subsequent Review of Polling Districts and Polling Places Regulations 2006 a review had been conducted of the borough's polling district boundaries and its polling places. The first such review took place in 2007. He summarised the feedback from the consultation exercise which commenced in August 2011 and the changes now being put forward. The Electoral Services Manager was pleased to report that St John's Evangelist Church Hall, Crawford Avenue would once more be available for use as a polling station for voters in Polling District NSU5 following its recent refurbishment removing the need for temporary huts in this location. He also referred to the forthcoming By Election in Wembley Central Ward scheduled for 22nd December 2011 and the intention to use Ealing Road Library as a polling place for voters in Polling Districts (NWC2) which it was felt would be more convenient instead of the usual practice of placing temporary huts placed in the library car park which would prove difficult to keep warm.

In considering the list of proposed polling places, questions were raised on the proposed polling station for the new Luma apartments on Central Way, NW10. Additionally, a view was put that future consideration should be given to avoiding the use of schools as polling stations where possible and discussion also took place on the degree to which efficiency savings could be made by reducing the number of polling stations across the borough without significantly inconveniencing voters.

RESOLVED:-

- (i) that Atlip Road, 6 Mount Pleasant and those properties in Ealing Road between the corner of Mount Pleasant and the Piccadilly underground line (Hayes Court, Windsor Court and a small number of other properties) be transferred from polling district NAL2 to NAL3 in Alperton ward;
- (ii) that those properties in Allington Road and Kilburn Lane, currently in polling district HQP3 in Queen's Park ward, be transferred into polling district HQP5;
- (iii) that polling districts NWC1 and NWC5 in Wembley Central ward, both of which use Copland School as a polling station, be merged into a single district;
- (iv) that St Andrew and St Francis School replace the Learie Constantine Centre as the polling place for polling district CWG1 in Willesden Green ward;
- (v) that polling districts CTO1 and CTO2 in Tokyngton ward remain separate;

- (vi) that polling districts CST5 and CST6 in Stonebridge ward on Hillside be merged and that the Stonebridge Hub be the designated polling place for the new polling district;
- (vii) that a new polling district be created in Stonebridge ward to include the properties in Abbey Road, Agate Close, Toucan Close and Twyford Abbey Road;
- (viii) that it be noted that an alternative to the Neasden Library building in polling district CDU1 in Dudden Hill ward may be required;
- (ix) that the polling places approved at this meeting be adopted for the Greater London Authority and London Mayor elections in May 2012;
- (x) that in the event of any polling station becoming unavailable before the May 2012 elections, authority be delegated to the Democratic Services Manager to make any further changes required to the polling places and stations for these elections in consultation with the leaders of the three political groups on the Council.

5. Appointments to Sub-Committees / Outside Bodies

RESOLVED:

- (i) that approval be given to the following appointments to the outside bodies shown:

	Delete	Insert
	Councillor	Councillor
Brent Sports Council	Mistry	Oladapo
London Youth Games Committee	Mistry	Hirani
Energy Solutions	Kataria	McLennan

- (ii) that on Staff Appeal Sub-Committee A, Councillor Mistry be replaced by Councillor Thomas.


6. Any Other Urgent Business

None.

The meeting closed at 6.55 pm

M BUTT
Vice Chair, in the Chair

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	<p style="text-align: center;">General Purposes Committee 24 January 2012</p> <p style="text-align: center;">Report from the Director of Finance and Corporate Resources</p>
For Action	Wards Affected: ALL
Calculation of Council Tax Base 2012/13	

1. Summary

- 1.1 This report sets out council tax base calculations to be used for 2012/13. The level of council tax base set is used in the calculation of the council tax for 2012/13. Regulations require that the council tax base is set by 31st January prior to the start of the financial year.

2. Recommendations

- 2.1 To agree that:
- (i) The collection rate for the council tax for 2012/13 is set at 97.5%.
 - (ii) In accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992, the amount calculated by the council as its council tax base for 2012/13 is set at **98,398**.

3. DETAIL

3.1. Background

- 3.1.1. The calculation of the tax base is one of the main stages in the process of setting the council tax, which is scheduled for the Council Meeting on 27 February 2012. Under regulations issued in 1992, the calculation must be carried out by 31st January prior to the start of the financial year
- 3.1.2. The calculation is based on the council tax base return submitted to the Department of Communities and Local Government in October 2011 (attached as Appendix A), which is used in Government grant calculations. For 2012/13 the tax base used in grant calculations is 100,642 Band D equivalent properties.
- 3.1.3 This assumes 100% collection of council tax. In practice, councils collect less than 100% principally due to non-collection of council tax and changes in debits during the year. The council tax base set by the council takes account

of likely collection rates, based on what is expected to be collected eventually, not just by the end of the financial year in question.

- 3.1.4 Any adjustment to the tax base figure will have an effect on the precept from the GLA (i.e. if the tax base figure increases, then the precept from the GLA would increase accordingly – currently the GLA precept accounts for 22.6% of the total council tax bills in Brent).

3.2 Council Tax Collection Rate

- 3.2.1 Since 2001/02 the council's collection rate has been set at 97.5% as an assessment of the amount to be collected for the relevant year. For some years there is still a considerable way to go to reach 97.5% (e.g. council tax collected by the end of November 2011 in respect of 2006/07 is 95.4%, 2007/08 is 96.7%, 2008/09 is 97.1%, 2009/10 is 97.8% and 2010/11 is 97.9%). Therefore apart from 2009/10 and 2010/11 the collection is still considerably short of the 97.5% requirement. These percentages relate to the percentage of the budget requirement rounded up to 100% (from the 97.5% collection assumption). This is not the same as the collection percentage measured against the net collectable debit (as in 3.2.2. below), as this is affected by new assessments, exemptions discounts and Council Tax Benefit. The 2009/10 and 10/11 figures are boosted by a large number of properties having come in to rating after the tax base figure for the year was calculated, thereby increasing the collectable figure. This has been repeated in 2011/12, but it cannot be assumed that this will be repeated in future years.

- 3.2.2 In-year collection levels have improved in recent years from 93.2% in 2006/07 to 94.6% in 2007/08, 94.7% in 2008/09 95.0% in 09/10 and 95.6% in 10/11.

By the end of November 2011, 75.9% of 2011/12 council tax had been collected, which is very similar to the equivalent figure of 75.8% at October 2011.

- 3.2.3 Levels of collection are not only affected by non-payment but also by changes to the collectable amount during the course of the financial year (and after). These changes are due to fluctuations in the number of single person households in receipt of a 25% discount (currently 38,214 properties) as well as exemptions and valuation reductions due to appeals, together with new properties. There has been a considerable increase in 2011/12 to date, due to more new properties coming in to rating, but with the recession affecting new house building, this is less likely to happen in the near future.

- 3.2.4 If an over-optimistic assumption of the achievable collection rate is made, at some later stage a deficit in the Collection Fund will have to be declared, resulting in the need to increase the level of Council Tax in that year. The Council's external auditors have paid close attention to collection assumptions in the past, and would be unlikely to accept an over-optimistic assumption for 2012/13.

- 3.2.5 As a comparison with other London boroughs, the average collection rate used for tax base setting purposes for 2010/11 was 97.08%, with a range from 94.0% to 98.9%. Twelve boroughs set a collection rate higher than Brent, three the same and seventeen lower. This would indicate the 97.5% collection rate used in Brent is consistent with comparable London authorities.
- 3.2.6 It is therefore recommended that the Council Tax collection rate be set at 97.5%.

3.3 Discounts for Second Homes and Long-Term Empty Properties

- 3.3.1 Empty properties are fully exempt from council tax for six months. After this period they are classified as long-term empty.
- 3.3.2 Local authorities have the power to reduce the discount for long term empty furnished properties and second homes from 50% to 10%. For these properties, the Council can keep the additional income raised (shared with the GLA as preceptor). At full Council in January 2004, Members agreed to set the discount for these properties in Brent at 10%. The difference between the 50% discount assumed in the council tax base return for these properties and the 10% discount set by Members can be added to the overall council tax base. There are currently 647 such properties (697 Band D equivalent). The overall impact on the number of Band D equivalent properties in 2012/13 is to increase it by 279 (40% of 697)
- 3.3.3 For long term empty unfurnished properties, the discount can be reduced to zero, and this was agreed by full Council in January 2008. This is taken in to account in the DCLG tax base calculation.

3.4 Setting the Council Tax Base

3.4.1 The tax base for 2012/13 is as follows:

- Band D equivalent properties on the return to the DCLG (attached as Appendix A = 100,642);

Plus

- 279 (being the impact of adding back 40% of the value of second and long term empty furnished properties at Band D equivalent

multiplied by:

- The estimated rate of collection (97.5%)

3.4.2 This produces the following calculation:

$$(100,642 + 279) \times 97.5\% = 98,398$$

This compares to a figure of 97,252 in 2011/12. The increase of 1,146 (1.18%) is due to an increase of 1,294 in the number of dwellings on the valuation list (which equates to 1,103 Band D equivalents as most of the increases are in lower tax bands), together with some changes in the numbers of exemptions and single person discounts.

4 FINANCIAL IMPLICATIONS

4.1 These are included in the detail above

5. LEGAL IMPLICATIONS

5.1. The Council Tax Base is the equivalent number of Band D dwellings (after taking account of discounts and exemptions) which would raise the same amount of tax as the actual number of liable dwellings in the borough, with their actual spread of bands. The Band D equivalent total is then multiplied by the estimated collection rate for the year, to give the Council Tax Base figure. In the Council Tax calculation process to be undertaken at Full Council on 1st March 2011 this figure will be used to calculate the amount of tax to be levied for a Band D dwelling. The Council Tax level for each valuation band is then calculated by a fixed ratio which each band bears to the Band D figure. The Council's Constitution currently requires that the calculation of the Council Tax Base be carried out by the General Purposes Committee.

5.2 Section 11A of the 1992 Local Government Act enables the Secretary of State to designate by regulations:

- (i) Categories of properties in respect of which the discount available in respect of empty properties may be reduced to a percentage of at least 10% (section 11A(3)); and
- (ii) categories of properties in respect of which the discount may be reduced to any percentage or eliminated entirely (section 11A(4)).

In the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 the Secretary of State has designated furnished dwellings which are not the sole or main residence of an individual for the purposes of section 11A(3) (except caravan pitches and boat moorings) and unfurnished unoccupied properties for the purposes of section 11A(4).

5.3 The determination the Council made on 26th January 2004 to set the discount for second and long term empty properties at 10% was in accordance with these regulations. This Committee decided in January 2008 to remove the 10% discount for unfurnished unoccupied properties.

6. DIVERSITY IMPLICATIONS

6.1. The proposals in this report have been subject to screening and officers believe that there are no diversity implications arising from it.

7. STAFFING IMPLICATIONS

7.1. None arising directly from this report.

8. BACKGROUND INFORMATION

Local Government Finance Act 1992.

The Local Authorities (Calculation of Council Tax Base) Regulations 1992.

Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003

Council Tax Valuation List.

Anyone wishing to inspect the above documents should contact David Huberman, Finance Manager, Brent Financial Services, Brent Town Hall, Forty Lane, Wembley, Middlesex HA9 9HD. Telephone 0208-937-1478.

CLIVE HEAPHY

Director of Finance and Corporate Services

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CTB(October 2011)



Calculation of Council Tax Base for Formula Grant Purposes

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

APPENDIX A

Ver 1.0

Check that this is your authority :	Brent
Local authority contact name :	DAVID HUBERMAN
Local authority telephone number :	0208-937-1478
Local authority fax number :	0208-937-1298
Local authority e-mail address :	david.huberman@brent.gov.uk

CTB(October 2011) form for Brent

Completed forms should be received by CLG by Friday 14 October 2011

Dwellings shown on the Valuation List for the authority on Monday 12 September 2011	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		2,738	12,421	33,384	31,234	21,639	6,231	3,317	251	111,215
2. Number of dwellings on valuation list exempt on 3 October 2011 (Class A to W exemptions)		112	417	1,170	795	601	157	112	21	3,385
3. Number of demolished dwellings and dwellings outside area of authority on 3 October 2011 (please see notes)		0	0	0	0	0	0	0	0	0
4. Number of chargeable dwellings on 3 October 2011 (treating demolished dwellings etc as exempt) (lines 1-2-3)		2,626	12,004	32,214	30,439	21,038	6,074	3,205	230	107,830
5. Number of chargeable dwellings in line 4 subject to disabled reduction on 3 October 2011		0	22	64	266	247	106	57	11	773
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	0	22	64	266	247	106	57	11		773
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)	0	2,648	12,046	32,416	30,420	20,897	6,025	3,159	219	107,830
8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 3 October 2011	0	1,803	7,366	15,150	8,431	4,145	888	414	17	38,214
9. Number of dwellings in line 7 entitled to a 25% discount on 3 October 2011 due to all but one resident being disregarded for council tax purposes	0	8	75	256	267	172	45	25	1	849
10. Number of dwellings in line 7 entitled to a 50% discount on 3 October 2011 due to all residents being disregarded for council tax purposes	0	0	10	22	41	31	40	42	18	204
Explanation has been added										
11. Number of dwellings in line 7 classed as second homes and so treated for Formula Grant purposes as being entitled to a 50% discount on 3 October 2011 (even if a lower discount has been granted in practice).		21	54	187	164	133	49	31	8	647
12. Number of dwellings in line 7 classed as long-term empty and receiving a 50% discount on 3 October 2011		0	0	0	0	0	0	0	0	0
13. Total number of dwellings in line 7 entitled to a 50% discount for Formula Grant purposes on 3 October 2011 (lines 10+11+12)	0	21	64	209	205	164	89	73	26	851
14. Number of dwellings in line 7 classed as long-term empty and receiving zero% discount on 3 October 2011		24	62	178	151	129	34	45	6	629
Explanation has been added										
15. Number of dwellings in line 7 classed as long-term empty and receiving between zero% and 50% discount on 3 October 2011. Please enter % discount here (please see notes):	0.0	0	0	0	0	0	0	0	0	0
16. Number of dwellings in line 7 where there is liability to pay 100% council tax (lines 7-8-9-13-15)	0	816	4,541	16,801	21,517	16,416	5,003	2,647	175	67,916
17. Total equivalent number of dwellings after discounts, exemptions and disabled relief (to 2 decimal places) [(line 8 x 0.75) + (line 9 x 0.75) + (line 13 x 0.5) + line 15 x ((100 - % discount)/100) + line 16]	0.00	2,184.75	10,153.75	28,460.00	28,143.00	19,735.75	5,747.25	3,012.75	201.50	97,639
18. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
19. Number of band D equivalents (to 1 decimal place) (line 17 x line 18)	0.0	1,456.5	7,897.4	25,297.8	28,143.0	24,121.5	8,301.6	5,021.3	403.0	100,642.1
20. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2011-12 (to 1 decimal place)										0.0
21. Tax base for Formula Grant purposes (to 1 decimal place) (line 19 col 10 + line 20)										100,642.1

Certificate of Chief Financial Officer

I certify that the information provided on this form is based on the dwellings shown in the Valuation List for my authority on 12 September 2011 and that it accurately reflects information available to me about exemptions, demolished dwellings etc, disabled relief and discounts applicable on 3 October 2011 and is consistent with data for October 2010.

Chief Financial Officer :

Date: Page 11

Local authority contact name : DAVID HUBERMAN
 Local authority telephone number : 0208-937-1478
 Local authority fax number : 0208-937-1298
 Local authority e-mail address : david.huberman@brent.gov.uk

Ver 1.0

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