



EXECUTIVE

YOU ARE REQUESTED TO ATTEND A MEETING OF THE EXECUTIVE TO BE HELD IN THE PRINCIPAL COMMITTEE ROOM, THE DEANE HOUSE, BELVEDERE ROAD, TAUNTON ON WEDNESDAY 14TH JANUARY 2004 AT 18:15.

AGENDA

1. Apologies
2. Minutes
3. Public Question Time
4. Call Forward Items
5. Comprehensive Performance Assessment - Draft Self Assessments.
Report of the Head of Performance (enclosed)
6. The Prudential Code.
Report of the Head of Finance (enclosed). A presentation will be made to the meeting by SECTOR, the Council's Treasury Management Advisors.
7. Amended Council Tax Base.
Report of Financial Services Manager

G P DYKE
Member Services Manager

The Deane House
Belvedere Road
TAUNTON
Somerset

TA1 1HE

06 January 2004

Executive Members:-

Councillor Bishop (Planning and Transportation)
Councillor Mrs Bradley (Leisure, Arts and Culture)
Councillor Mrs Bryant (Communications)
Councillor Cavill (Economic Development, Property and Tourism)
Councillor Edwards (Environmental Policy and Services)
Councillor Garner (Housing Services)
Councillor Hall (Corporate Resources)
Councillor Mrs Lewin-Harris - Deputy Leader - (Community Leadership)
Councillor Williams - Leader of the Council

NOTE: ALL COUNCILLORS ARE INVITED TO ATTEND THIS MEETING SO THAT THEY HAVE AN OPPORTUNITY TO DISCUSS THE ITEM RELATING TO COMPREHENSIVE PERFORMANCE ASSESSMENT

Executive – 22 December 2003

Present: Councillor Williams (Chairman)
Councillors Bishop, Mrs Bradley, Mrs Bryant, Cavill, Garner, Hall and Mrs Lewin-Harris

Officers: Mrs P James (Chief Executive), Mr P Weaver (Director of Community Services – Acting) Ms S Adam (Head of Finance), Mr P Carter (Financial Services Manager), Mr K Toller (Chief Personnel Officer), Miss L Wyatt (Employee Relations Manager), Mark Sutcliffe (Strategic Leisure) and Mr G P Dyke (Member Services Manager)

Also Present: Councillors Mrs Allgrove, Miss Cavill, Croad, Davies, Denington, Floyd, Gill, Henley, Hindley, House, Lees, Meikle, Morrell, Mrs Nixon, Paul, Phillips, Prior-Sankey, Mrs Smith, Stuart-Thorne, Trollope, Wedderkopp, Mrs Whitmarsh and Mrs Wilson

(The meeting commenced at 5.30 pm).

66. Apologies

Councillor Edwards.

67. Minutes

The minutes of the meeting of the Executive held on 10 December 2003 were taken as read and were signed subject to Minute No 61 - Public Question Time being amended as follows:-

The third line of the second paragraph delete the words “provide an agricultural business centre” and replace with “relocate the agricultural livestock market”.

68. Exclusion of Press and Public

RESOLVED that the press and public be excluded from the meeting for the item numbered 4 on the Agenda because of the likelihood that exempt information would otherwise be disclosed relating to clauses 1, 9 and 12 of Schedule 12(a) of the Local Government Act 1972.

69. Leisure Trust

Submitted report which had previously been circulated to all members of the Council regarding the establishment of a Leisure Trust, Tone Leisure (South West) Ltd. The report gave details of the proposal to transfer the Council’s leisure facilities and its development services to Tone Leisure (South West) Ltd. It revisited the original rationale for pursuing this decision, issues that had arisen during the process of working towards the transfer, financial issues, including the level of funding for the first 15 months, legal issues to be considered and a number of outstanding matters.

As various matters remained outstanding at the time the report was drafted, a verbal update was made on a number of issues that were fundamental to the decision to transfer.

Also submitted at the meeting was a report that had been circulated to all Councillors via e-mail earlier in the day which updated Members on the various matters that remained outstanding. Circumstances surrounding the proposal to establish a Leisure Trust had changed significantly. Full details of the key issues and the options available to the Council were reported. Members also received details of the views of the Council's Strategic Advisor, Mark Sutcliffe, of Strategic Leisure Ltd. In view of the current situation, it was recommended that the transfer of services and facilities to Tone Leisure (South West) Ltd be not agreed. Details were submitted of the reasons for and implications of such a decision.

This left the Council with two options, (a) to defer the decision and (b) to abort the transfer.

The updated report explored these options further.

The overriding view of the Client Project Team and the Council's external advisors was that the proposed transfer, as it currently stood, carried too much risk compared to the rewards that were now available. Some of the fundamental issues affecting that balance were unlikely to be resolved in the short term. The revenue impact of a decision not to proceed at this time was also reported.

RESOLVED that Council be recommended that:

- (a) the decision to transfer the Council's Leisure Service and facilities to Tone Leisure be deferred for 6 months and the current Trust lawyers have no further input into the project ;
- (b) work commence immediately on a medium-term leisure strategy;
- (c) a contribution of £200,000 from Somerset County Council towards the cost of completion of the Wellsprings Leisure Centre be accepted;
- (d) a supplementary estimate of £330,000 be made towards the VAT liability triggered by the Wellsprings Leisure Centre - £151,000 from unallocated capital resources and £179,000 from General Fund Reserve;
- (e) the Chief Executive be authorised to negotiate with the Hawkins Family Trust to release the clause preventing a sub-lease at Blackbrook and, if required, authorise the implementation of appropriate Compulsory Purchase Order powers.

(The meeting ended at 6.24 pm).

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 14th January 2004

COMPREHENSIVE PERFORMANCE ASSESSMENT - DRAFT SELF ASSESSMENTS

REPORT OF THE HEAD OF PERFORMANCE (This matter is the responsibility of the Leader of the Council)

EXECUTIVE SUMMARY

All District Councils are subject to a Comprehensive Performance Assessment (CPA). For those within Somerset this takes place during 2004.

Each Council has to prepare a number of self-assessments to start the CPA process as follows:

- Corporate self-assessment (about the overall workings of the Council)
- The Management of Public Space
- Meeting the Decent Homes Standard
- Balancing Housing Markets

To remind Councillors that the official CPA assessment process takes over thirty weeks starting 2nd February 2004 with the Somerset results being made available to the public in September.

1. Purpose of the Report

- 1.1 To obtain Councillors feedback on the Council's revised draft self-assessments and agreement to submit for Peer Challenge.

2. Background

- 2.1 All councils are subject to the Comprehensive Performance Assessment. It was introduced by the Government's White Paper "Strong Local Leadership – Quality Public Services" and is the cornerstone of changes to the performance management framework for local government.
- 2.2 CPA is about helping councils deliver better services to local communities. The CPA framework measures the effectiveness of the whole council. Its focus is on the leadership, systems and culture that lead to improved services, as well as on the current performance of those services.
- 2.3 The result of the CPA will be an overall assessment, by the Audit Commission, identifying each council as excellent, good, fair, weak or poor. In addition we will agree an Improvement Programme in order to improve our service to the local community.
- 2.4 The overall decision will affect the way the Council is inspected, audited and run in the future. A poor ranking may mean government intervention. It is therefore in everyone's interest to obtain a high score and one that the Council deserves, as it may result in extra freedoms, including plan and inspection 'holidays'.

- 2.5 County and single tier councils received their first assessments in December 2002. Inspections for district councils commenced in June 2003, with results published on a rolling basis. This Council expects to receive its assessment result and Improvement Programme in late summer 2004.
- 2.6 A revised draft set of self-assessments has been prepared following consultation feedback including those from Councillors and the results of the external mock challenge that took place in November 2003.
- 2.7 To ensure the accuracy of our judgements SOLACE (an independent CPA accredited organisation) will now challenge our self-assessments giving us an opportunity to update and finally amend them before full inspection. Their team of three will visit the Council from 23rd to 25th February 2004 to validate our statements and scores.
- 2.8 The Audit Commission between the 10th and 14th May 2004 will undertake the Corporate Inspection. This inspection will take into account the Peer Challenge, our self-assessments, the findings of the Benefit Fraud Inspectorate, audited performance indicators, Best Value inspection reports and plan assessments. The CPA assessment will lead to 'Improvement Planning' identifying areas we need to work on to provide the community with better service.

3. Draft Self-Assessments

- 3.1 Having applied the scoring guidance within the CPA framework, the Corporate Management Team (CMT) believe that the Council ought to be classified as 'Good' and have pitched our draft submission accordingly.
- 3.2 The Council has one final opportunity to edit its self-assessments following the Peer Challenge report in March.
- 3.3 All Councillors have had an earlier opportunity to give their views, however you may have some final thoughts you wish to add at this stage.
- 3.4 Attached to this report are the draft self-assessments cross-referenced to evidence in support.
 - (1) Corporate Self-Assessment – this is the main document. You should recognise the Council from the description, which follows a prescribed format.
 - (2) The Management of Public Space
 - (3) Meeting the Decent Homes Standard
 - (4) Balancing Housing Markets

4. Recommendation

- 4.1 Following feedback, the Executive is asked to approve the revised set of draft self-assessments that following tonight's comments will be re-edited prior to despatch for Peer Challenge in the last week of January 2004.

Background Papers

Council's initial set of mock self-assessments circulated to all Councillors on 30th September 2003

Results of SOLACE feedback on mock released in November 2003.

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TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 14 JANUARY 2004

REPORT OF THE HEAD OF FINANCE

This Matter Is The Responsibility of Executive Cllr Williams (Leader of the Council)

THE PRUDENTIAL CODE

1 Executive Summary

- 1.1 The Prudential Code will become effective on the 1 April 2004, the indicators prescribed by the Code will therefore have to be considered as part of the 2004/05 budget setting process.
- 1.2 In preparation for the implementation of the Code, the Councils treasury management advisors, Sector, have been asked to give presentations to the Executive on the impact of the Code and also to undertake an analysis of the Councils Balance Sheet to assist officers in the preparation of the indicators.
- 1.3 The Executive is requested to note the contents of this report and to approve the Prudential Indicators.

2 Background

- 2.1 At the December Executive (10th December 2003) a report was presented outlining the key requirements of the Prudential Code (the Code) and setting out the indicators that will have to be set by the Council under the Code.
- 2.2 In preparation for the full implementation of the Code on 1st April 2004 Sector, the Councils Treasury Management Advisors, have agreed to attend both the agenda setting meeting on the 5th January 2004 and the Executive meeting on the 14th January 2004 to explain the implications of the code. Sector have also been asked to carry out an analysis of the Councils Balance Sheet to assist officers in the calculation of the Prudential Indicators and to ensure that the Council is able to take advantage of any freedoms provided within the Code.
- 2.3 For the purposes of this report indicators have been produced using information currently available either from the 2003/04 Budget Book or the 2002/03 Statement of Accounts.

3 The Indicators for 2004/5 and 2005/6

Each of the indicators required under the Code is detailed below together with the estimated indicator for 2004/5 and 2005/6:

3.1 *Indicator 1: The local authority will make reasonable estimates of the total of capital expenditure that it plans to incur during the forthcoming financial year and at least the following two financial years.*

3.1.1 This is the first indicator linked to affordability and sets out the Councils expected capital expenditure over the next three years. The 2002/03 budget book identifies programmed capital schemes and subsequent years capital needs. The estimates of capital expenditure to be incurred are therefore;

| Year | General Fund | HRA | Total |
|-------------|---------------------|------------|--------------|
| 2003/04 | £3,230,730 | £3,986,600 | £7,217,330 |
| 2004/05 | £523,100 | Unknown | £523,100 |
| 2005/06 | £313,100 | Unknown | £313,100 |

3.1.2 The figures shown above do not reflect any of the decisions which have been made by the Executive during the 2004/05 budget setting process as this has yet to be formally approved by Full Council, this indicator will be amended when this approval takes place in February. The Council has a history of setting a medium term capital programme for General Fund services, thereby complying with this indicator, however the current capital planning process for the Housing Revenue Account tends to focus on the short term only, thereby making it difficult to accurately forecast future capital expenditure. It is envisaged that for the forthcoming year, to comply with the Indicator, a medium term capital programme will be produced for the HRA.

3.2 *Indicator 2: The local authority will make reasonable estimates of the total capital financing requirement at the end of the forthcoming financial year and the following two years.*

3.2.1 The estimated Capital Financing Requirement is;

2003/04 - £25,310,870
2004/05 - £22,439,847
2005/06 - £23,100,695

The capital financing requirement is a measure of the Council's underlying need to borrow money long term and is comparable in certain respects to the current credit ceiling (the Credit ceiling is a notional figure which represents our actual overall level of debt). The figures above include both General Fund and HRA. At the end of each financial year the actual capital financing requirement will be calculated directly from the Council's balance sheet.

3.2.2 Local authorities have available to them a number of ways of financing capital investment. In all cases cash will be paid out, the term "financing" does not refer to the payment of cash but the resources that are used to pay for schemes. A number of financing options are available to local authorities, these include;

- The application of useable capital receipts
- A direct charge to revenue
- Application of a capital grant

- Contributions received from another party

Capital expenditure that is not financed by one of these methods will increase the Capital Financing Requirement of the Council, ie there will be a need to increase borrowing.

3.2.3 In summary, the Capital Financing Requirement will increase whenever capital expenditure is incurred. Where the expenditure is resourced immediately (from one of the methods mentioned in 3.2.2) then the Capital Financing Requirement will subsequently reduce resulting in no net increase to the indicator.

3.3 *Indicator 3: The local authority will set for the forthcoming financial year and the following two financial years a prudential limit for its external debt, gross of investments, separately identifying borrowing from other long term liabilities. The prudential indicator shall be referred to as Authorised limit for external debt.*

3.3.1 The current authorised limits for external debt is as follows;

2003/04 - £44m
2004/05 - £44m
2005/06 - £44m

This limit represents the maximum amount the Council may borrow at any point in time in the year and has to be set at a level the Council considers to be “prudent”. This limit is currently set each year and is contained in the Treasury Management Strategy. Actual external debt at the 31 March 2003 was £22,142,159.

3.4 *Indicator 4: The local authority will also set for the forthcoming financial year and the following two years an operational boundary for its total external debt.*

3.4.1 The estimated operational boundary for borrowing is;

2003/04 - £30m
2004/05 - £30m
2005/06 - £30m

The operational boundary is a measure of the most money the Council would borrow at any time during the year. The code recognises that circumstances might arise when the boundary might be exceeded temporarily but suggests a sustained or regular pattern of borrowing above this level should be investigated as a potential symptom of a more serious financial problem. As mentioned in 3.3.1 the current level of debt outstanding stands at £22,142,159 and it would be unlikely for the council to exceed either the operational boundary or the authorised limit for external debt. The Council will work with its Treasury Management advisors to ensure that the Council only holds debt at an appropriate level.

3.5 *Indicator 5: After the year end the closing balance for actual gross borrowing plus other long term liabilities will be obtained directly from the authority's balance sheet.*

3.5.1 The predicted closing balance for gross borrowing is as follows;

| | |
|---------|-------------|
| 2003/04 | £22,041,992 |
| 2004/05 | £20,531,227 |
| 2005/06 | £19,020,166 |

The above indicators assume that borrowing will reduce in line with the conditions of loans from the PWLB over the next three years, the current capital programme contains only minor need for further borrowing.

The Net borrowing position of the Council as at 31 March 2003 was £8,692,159, calculated by taking the outstanding debt figure (£22,142,159) less the sum of investments held (£13,450,000).

3.6 *Indicator 6: Has the local authority adopted the CIPFA Code of Practice for Treasury Management in Public Services*

3.6.1 This indicator is linked to the concept of Prudence and ensures the council's investment decisions are being made in line with the CIPFA code of practice. The Council has adopted this code of practice and Treasury Management Practices (TMP's) have been established by the Head of Finance.

3.7 *Indicator 7: The local authority will set for the forthcoming year and the following two years, both upper and lower limits for its variable interest rate exposure.*

3.7.1 The upper limit has been set at 50% and is contained within the TMP's (section 1.2.3) and by definition the lower limit is 0%.

3.8 *Indicator 8: The local authority will set for the forthcoming year and the following two years, both upper and lower limits for its exposure to fixed interest rate risk.*

3.8.1 The limits proposed are as follows;

| | |
|-------------|------|
| Upper limit | 100% |
| Lower Limit | 50% |

The upper limit has been agreed by Council as part of the annual borrowing limits, the lower limit is effectively the counterpart to the upper limit for variable rate exposure (indicator 7).

3.9 Indicator 9: The local authority will set for the forthcoming year both upper and lower limits with respect to the maturity structure of its borrowing.

3.9.1 The majority of the Councils debt is repayable at the date of maturity. The current maturity structure of the Councils borrowing is as follows;

| Maturity | Amount | % of Total Borrowing |
|-----------------|---------------|-----------------------------|
| Up to 1 year | £10,475 | 0.04% |
| 1 – 2 Years | £1,510,764 | 6.82% |
| 2 – 5 Years | £4,532,971 | 20.47% |
| 5 – 10 Years | £3,522,282 | 15.9% |
| Over 10 Years | £12,565,667 | 56.77% |

3.10 Indicator 10: The Council does not need to set indicators for *principal sums invested for periods longer than 364 days* as such investments are not made as the Council is not debt free and is therefore prevented from entering into such transactions at present.

3.11 Indicator 11: The local authority will estimate for the forthcoming financial year and the following two financial years the ratio of financing costs to net revenue stream.

3.11.1 The indicator has been calculated as follows using the 2003/04 budget as the basis;

| General Fund | HRA | Total |
|---------------------|------------|--------------|
| -0.71% | 9.66% | 7.85% |

The indicator has been calculated as net interest costs (debt interest less interest from investments) divided by either HRA income (for the HRA element) and the budget requirement (for the General Fund element).

The split of financing costs as a percentage of net revenue stream can be compared to the split of the total debt outstanding between the HRA and General Fund at the 31 March 2003;

| General Fund | HRA | Total |
|---------------------|-------------------|--------------|
| £4,871,275 (22%) | £17,270,884 (78%) | £22,142,159 |

3.12 Indicator 12: The local authority will estimate for the forthcoming year the impact of financing costs on the Council Tax.

3.12.1 This indicator has been calculated using the total budgeted general fund share of PWLB interest divided by the Council Tax Base. The indicator for 2003/04 is £7.99 per Band D property. The indicator for 2004/5 will be calculated when the budget is formalised.

4 Effect on Corporate Priorities

- 4.1 The Prudential Code will underpin all aspects of local authority capital spending and consequently will have an impact on all corporate priorities.

5 Conclusions and Recommendations

- 5.1 The code gives greater freedom for borrowing to local authorities but this must be done responsibly. This report indicates the range of indicators Councillors would need to consider, on the advice of the Head of Finance. The code will require the following matters to be taken into account when making capital investment decisions

- a) Value for Money - Option appraisal for all projects
- b) Stewardship of assets - Asset management planning
- c) Service objectives - Strategic planning for the authority
- d) Practicality - Achievability of the forward plan
- e) Prudence - Implications for external borrowing
- f) Affordability - Implications for Council tax

- 5.2 The indicators contained in this report will assist the Council in ensuring that the above principles are complied with. The Executive should also recognise that the Prudential Code will place a duty on local authorities to ensure that when making any decisions on capital investment explicit regard must be made to:

- Option appraisal
- Asset management planning
- Strategic planning
- Achievability of the forward plan

This will undoubtedly require an enhancement of the current PAR process and the need to plan into the medium term.

- 5.3 It could be viewed that the indicators as set out above are merely making statutory the safeguards which many authorities already have in place, however the freedom to borrow brings with it responsibilities and the code is designed to make sure that local authorities understand those responsibilities.
- 5.4 The Executive is **RECOMMENDED** to note the introduction of the Prudential Regime and to approve the indicators for Taunton Deane Borough Council that have been set out in this report.

Background Papers: Executive 28 May 2003 - The Prudential Code, Executive 10 December 2003, The Prudential Code – An Introduction

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TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 14 JANUARY 2004

REPORT OF THE FINANCIAL SERVICES MANAGER

COUNCIL TAX BASE 2004/05

This matter is the responsibility of Executive Councillor Williams, Leader of the Council

EXECUTIVE SUMMARY

To approve the Local Council Tax Base for 2004/05, which is calculated at 38,675.69, an increase of 552.90 (1.45%) on the 2003/04 Tax Base.

1 Purpose

- 1.1 To request endorsement from the Executive of the Council Tax base for the Borough and for each parish for 2004/05.

2 Introduction

- 2.1 At the Executive meeting held on 19 November 2003 the Executive considered a tax base which was presented “subject to changes in legislation” regarding the proposed level of Council Tax discounts offered to owners of second homes and long term empty properties. The relevant legislation has now been changed and the Council has made decisions on the level of discounts given to owners of those property types. In the light of this it is therefore necessary to resubmit the Tax Base for approval. This change in legislation is further detailed in section 4 of this report.
- 2.2 Members will be aware that in previous years the Council Tax base calculated each year has to be set between 1 December and 31 January each year and approved by full Council. A further change to the legislation mentioned above now means that there is no requirement for full Council to approve the Tax Base.
- 2.3 The Council tax base is the “Band D” equivalent of the properties included in the Valuation Officer’s banding list as at 16 October 2003, as adjusted for voids, appeals, new properties etc., and the provision for non-collection.
- 2.4 The Band D equivalent is arrived at by taking the laid down proportion of each Band as compared to Band D, and aggregating the total. This is shown in Appendix A.
- 2.5 The approved base has to be notified to the County Council, the Police Authority and to each of the parishes.

3 Other adjustments and rate of collection

- 3.1 Adjustments have also been included for new dwellings and for initial void exemptions for empty properties.
- 3.2 The Council Tax base also has to reflect the provision for losses on collection. In the current year a collection rate of 99% was agreed, and this rate is reasonable for 2004/05.
- 3.3 Appendix A sets out in summary form the totals for each band. The adjustments for appeals and property movements is then shown and the total for each Band expressed as “Band D equivalents”.
- 3.4 Appendix B sets out the same information but analysed over each parish and the unparished area and the further reduction for the non-collection provision is shown.
- 3.5 Appendix C sets out the Band D equivalent for each parish with the parish reduction for non-collection provision and the resultant Local Tax Base.
- 3.6 The Council Tax base for 2003/04 is 38,122.79 and the recommended base for 2004/05 of 38,675.69 represents an increase of 552.90 or 1.45%.

4 Council Tax on Second Homes and Long Term Empty Properties

- 4.1 The Local Government Act 2003 introduced new freedoms to Local Authorities with regard to the amount of Council Tax discount awarded to owners of second homes and long term empty properties.
- 4.2 At the Council meeting held on 22 December 2003 it was agreed that Taunton Deane Borough Council would charge the owners of second homes 90% Council Tax instead of the 50% discount currently awarded. In addition Full Council delegated the decision on long term empty properties to the Head of Finance and the Political Group leaders. Their decision was to charge 90% Council Tax on long term empty properties.
- 4.3 The reduction in discount from 50% to 10% has the effect of increasing the Council Tax Base. This is the intention of the amendment contained within the Local Government Act 2003 and through increasing the Council Tax Base Local Authorities are presented with the opportunity to raise additional revenue. It should be noted that from 2005/6 onwards the ability to raise additional income from long term empty properties will be curtailed as the Government propose to amend the legislation so that any additional council tax raised from those empty properties will be negated by a reduction to RSG entitlement.
- 4.4 The effect of the Councils decision to reduce the discount on second homes and on long term empty properties has been to increase the Council Tax Base by 138.4 Band D equivalents. When applied to the current years Band D charge (£109.51) an additional £15,160 can be raised.

- 4.5 It is the intention of all the district Councils in Somerset and the County Council that any additional revenue raised through the reduction in discount awarded to second home owners should be used by the Local Strategic Partnership (LSP) to fulfil its objectives. With the additional revenue from Somerset County Councils Band D Charge (£858.36 – 2002/03) there will be in the region of £134,000 available to the LSP in Taunton Deane.

| | |
|-------------------------------|-----------------|
| Taunton Deane Borough Council | £15,160 |
| Somerset County Council | £118,840 |
| TOTAL | £134,000 |

5 Effect on Corporate Priorities

- 5.1 With the exception of Government Grant the Council Tax is the major source of income available to the Council to finance the provision of its services. The Council Tax Base determines the amount of Council Tax payable and can also influence the total amount raised through local taxation, it is therefore fundamental to the achievement of all the Corporate Priorities.

6 Recommendations

- 6.1 The Executive is recommended to endorse the following recommendations to Council:-
- a) That the report of the Financial Services Manager for the calculation of the Council Tax base for the whole and parts of the area for 2004/05 be approved.
- b) That, pursuant to the Financial Services Manager's report, and in accordance with the Local Authority (Calculation of Tax Base) Regulations 1992, the amount calculated by Taunton Deane Borough Council as its Tax Base for the whole area for the year 2004/05 shall be 38,675.69 and for the parts of the area listed below shall, for 2004/05 be:-

| | |
|-----------------------------|----------|
| Ash Priors | 66.24 |
| Ashbrittle | 86.72 |
| Bathealton | 84.19 |
| Bishops Hull | 1,070.16 |
| Bishops Lydeard/Cothelstone | 1,822.78 |
| Bradford on Tone | 276.96 |
| Burrowbridge | 203.81 |
| Cheddon Fitzpaine | 626.00 |
| Chipstable | 113.17 |
| Churchstanton | 307.45 |
| Combe Florey | 110.46 |
| Comeytrowe | 2,066.03 |
| Corfe | 131.93 |
| Creech St Michael | 934.29 |
| Durston | 57.56 |

| | |
|-----------------------------|------------------|
| Fitzhead | 118.96 |
| Halse | 145.65 |
| Hatch Beauchamp | 244.08 |
| Kingston St Mary | 432.85 |
| Langford Budville | 213.97 |
| Lydeard St Lawrence/Tolland | 193.38 |
| Milverton | 573.00 |
| Neroche | 241.01 |
| North Curry | 684.85 |
| Norton Fitzwarren | 657.25 |
| Nynehead | 147.57 |
| Oake | 317.62 |
| Otterford | 163.25 |
| Pitminster | 444.97 |
| Ruishton/Thornfalcon | 606.84 |
| Sampford Arundel | 128.78 |
| Staplegrove | 715.61 |
| Stawley | 116.69 |
| Stoke St Gregory | 374.36 |
| Stoke St Mary | 192.98 |
| Taunton | 15,417.20 |
| Trull | 938.40 |
| Wellington | 4,509.10 |
| Wellington (Without) | 292.30 |
| West Bagborough | 153.99 |
| West Buckland | 398.46 |
| West Hatch | 139.68 |
| West Monkton | 1,073.39 |
| Wiveliscombe | 1,081.75 |
| Total | 38,675.69 |

Background Papers: Executive 19 November 2003, Council Tax Base 2004/05

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Council Tax 'T' Figure Calculation for 2003/2004 Charge

Appendix A

TOTALS - ALL PARISHES

| Description of information | Band A (disabled) | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H | Totals |
|-------------------------------------|----------------------|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|------------------|
| Total no of banded dwellings | | 6,367.00 | 14,504.00 | 8,836.00 | 6,623.00 | 5,030.00 | 3,039.00 | 1,341.00 | 82.00 | 45,822.00 |
| Additions | | 82.19 | 195.25 | 115.76 | 78.65 | 47.74 | 27.58 | 12.19 | 0.65 | 560.00 |
| Exempt dwellings | | 282.00 | 323.00 | 224.00 | 113.00 | 82.00 | 45.00 | 20.00 | 6.00 | 1,095.00 |
| Demolished dwellings | | 2.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 |
| Disabled relief aggregate | 6.00 | 54.00 | 1.00 | -9.00 | -14.00 | -12.00 | -7.00 | 2.00 | -21.00 | 0.00 |
| Total no of banded dwellings | 6.00 | 6,219.19 | 14,376.25 | 8,718.76 | 6,573.65 | 4,983.74 | 3,014.58 | 1,335.19 | 55.65 | 45,283.00 |
| 25% discounts | 1.00 | 3,783.00 | 5,723.00 | 2,798.00 | 1,802.00 | 969.00 | 466.00 | 158.00 | 5.00 | 15,705.00 |
| 50% discounts | 0.00 | 5.00 | 10.00 | 12.00 | 10.00 | 8.00 | 10.00 | 29.00 | 4.00 | 88.00 |
| 10% discounts | 0.00 | 170.00 | 203.00 | 139.00 | 89.00 | 58.00 | 46.00 | 24.00 | 5.00 | 734.00 |
| Discounts deduction | 0.25 | 964.43 | 1,455.64 | 720.58 | 464.40 | 251.65 | 125.28 | 57.60 | 3.75 | 4,043.65 |
| MOD properties (exemption class O) | 0.00 | 0.00 | 51.99 | 13.01 | 11.00 | 16.00 | 7.00 | 3.00 | 2.00 | 101.70 |
| Net dwellings | 5.75 | 5,254.76 | 12,972.60 | 8,011.18 | 6,120.25 | 4,748.10 | 2,896.30 | 1,280.59 | 53.90 | 41,341.05 |
| Band D equivalents | 3.20 | 3,503.17 | 10,089.80 | 7,121.05 | 6,120.25 | 5,803.23 | 4,183.54 | 2,134.31 | 107.81 | 39,066.36 |

TAX BASE - BAND D EQUIVALENTS

| Band | A (disabled) | A | B | C | D | E | F | G | H | Totals |
|-----------------------------|--------------|----------|-----------|----------|----------|----------|----------|----------|--------|-----------|
| Taunton Deane Borough | 3.20 | 3,503.17 | 10,089.80 | 7,121.05 | 6,120.25 | 5,803.23 | 4,183.54 | 2,134.31 | 107.81 | 39,066.36 |
| Ash Priors | 0.00 | 3.17 | 1.56 | 3.92 | 6.65 | 16.26 | 22.03 | 13.33 | 0.00 | 66.91 |
| Ashbrittle | 0.00 | 3.27 | 7.00 | 13.03 | 13.75 | 11.61 | 27.44 | 10.00 | 1.50 | 87.59 |
| Bathealton | 0.00 | 3.53 | 1.36 | 8.89 | 6.40 | 26.28 | 32.00 | 4.58 | 2.00 | 85.04 |
| Bishops Hull | 0.56 | 70.83 | 275.95 | 198.93 | 237.65 | 164.57 | 74.39 | 56.09 | 2.00 | 1,080.97 |
| Bishops Lydeard/Cothelstone | 0.00 | 76.13 | 299.87 | 431.10 | 349.48 | 304.04 | 224.79 | 147.51 | 8.26 | 1,841.19 |
| Bradford on Tone | 0.00 | 7.94 | 7.58 | 29.33 | 52.00 | 64.35 | 71.14 | 45.42 | 2.00 | 279.76 |
| Burrowbridge | 0.00 | 8.27 | 16.53 | 28.04 | 43.65 | 50.72 | 46.08 | 12.58 | 0.00 | 205.87 |
| Cheddon Fitzpaine | 0.00 | 15.50 | 88.51 | 182.14 | 101.50 | 121.18 | 89.92 | 29.58 | 4.00 | 632.33 |
| Chipstable | 0.00 | 1.33 | 9.06 | 13.25 | 18.65 | 32.64 | 31.64 | 6.25 | 1.50 | 114.31 |
| Churchstanton | 0.00 | 12.60 | 31.50 | 37.60 | 71.75 | 76.57 | 51.20 | 27.34 | 2.00 | 310.56 |
| Combe Florey | 0.00 | 2.47 | 4.47 | 11.56 | 16.40 | 26.04 | 33.22 | 15.42 | 2.00 | 111.58 |
| Comeytrowe | 0.00 | 43.00 | 355.99 | 656.49 | 393.65 | 431.57 | 154.12 | 52.08 | 0.00 | 2,086.90 |
| Corfe | 0.00 | 2.50 | 7.58 | 14.44 | 12.25 | 16.38 | 33.94 | 44.17 | 2.00 | 133.26 |
| Creech St Michael | 0.00 | 12.00 | 88.70 | 259.96 | 220.90 | 242.86 | 86.89 | 30.42 | 2.00 | 943.73 |
| Durston | 0.00 | 1.00 | 5.83 | 15.03 | 4.00 | 14.06 | 11.56 | 6.67 | 0.00 | 58.15 |
| Fitzhead | 0.00 | 0.00 | 9.95 | 13.33 | 23.15 | 28.42 | 22.39 | 22.92 | 0.00 | 120.16 |
| Halse | 0.00 | 2.33 | 4.08 | 9.47 | 20.90 | 47.85 | 32.00 | 30.50 | 0.00 | 147.13 |
| Hatch Beauchamp | 0.00 | 5.20 | 28.04 | 37.33 | 32.95 | 58.55 | 58.72 | 23.75 | 2.00 | 246.54 |
| Kingston St Mary | 0.00 | 16.74 | 50.01 | 34.22 | 37.40 | 70.28 | 78.44 | 142.34 | 7.80 | 437.22 |
| Langford Budville | 0.00 | 1.67 | 21.00 | 28.14 | 37.65 | 35.20 | 58.14 | 28.83 | 5.50 | 216.13 |
| Lydeard St Lawrence/Tolland | 0.00 | 4.43 | 26.56 | 14.49 | 25.75 | 49.80 | 54.89 | 19.42 | 0.00 | 195.34 |
| Milverton | 0.00 | 27.20 | 95.98 | 74.53 | 80.35 | 90.63 | 147.26 | 60.83 | 2.00 | 578.79 |
| Neroche | 0.00 | 0.60 | 15.16 | 36.36 | 36.50 | 39.41 | 77.50 | 32.92 | 5.00 | 243.44 |
| North Curry | 0.00 | 38.54 | 60.42 | 58.40 | 116.66 | 208.06 | 129.53 | 76.11 | 4.06 | 691.77 |
| Norton Fitzwarren | 0.00 | 122.33 | 144.51 | 162.76 | 120.95 | 58.97 | 29.61 | 18.75 | 6.00 | 663.89 |
| Nynehead | 0.00 | 7.27 | 9.14 | 22.93 | 19.00 | 38.50 | 32.14 | 17.08 | 3.00 | 149.06 |
| Oake | 0.00 | 24.70 | 19.25 | 39.92 | 62.80 | 67.22 | 78.36 | 24.58 | 4.00 | 320.83 |
| Otterford | 0.00 | 12.44 | 5.44 | 11.03 | 21.90 | 51.64 | 49.40 | 11.25 | 1.80 | 164.90 |
| Pitminster | 0.00 | 6.70 | 18.67 | 32.36 | 45.45 | 102.18 | 120.39 | 117.92 | 5.80 | 449.47 |
| Ruishton/Thornfalcon | 0.00 | 70.70 | 51.53 | 114.89 | 155.35 | 145.14 | 50.78 | 24.58 | 0.00 | 612.97 |
| Sampford Arundel | 0.00 | 2.00 | 9.06 | 17.25 | 21.30 | 44.31 | 19.50 | 14.66 | 2.00 | 130.08 |
| Staplegrove | 0.00 | 43.10 | 149.64 | 118.89 | 98.00 | 166.71 | 100.75 | 43.75 | 2.00 | 722.84 |
| Stawley | 0.00 | 1.00 | 7.70 | 10.36 | 8.50 | 27.50 | 32.94 | 22.08 | 7.80 | 117.87 |
| Stoke St Gregory | 0.00 | 11.94 | 71.40 | 38.67 | 76.15 | 94.79 | 55.61 | 29.58 | 0.00 | 378.14 |
| Stoke St Mary | 0.00 | 19.83 | 17.11 | 15.03 | 16.90 | 26.58 | 60.31 | 39.17 | 0.00 | 194.93 |
| Taunton | 2.08 | 2,081.54 | 5,938.42 | 2,909.82 | 2,178.01 | 1,193.93 | 930.19 | 330.80 | 8.13 | 15,572.93 |
| Trull | 0.00 | 18.36 | 50.71 | 93.78 | 141.80 | 221.29 | 223.02 | 195.42 | 3.50 | 947.88 |
| Wellington | 0.56 | 545.39 | 1,637.02 | 844.81 | 706.48 | 581.05 | 193.89 | 45.34 | 0.10 | 4,554.64 |
| Wellington (Without) | 0.00 | 4.10 | 9.64 | 20.80 | 48.00 | 89.53 | 97.36 | 25.83 | 0.00 | 295.25 |
| West Bagborough | 0.00 | 1.83 | 28.89 | 20.00 | 22.90 | 23.71 | 29.97 | 26.25 | 2.00 | 155.55 |
| West Buckland | 0.00 | 9.27 | 72.45 | 64.27 | 48.75 | 91.06 | 71.36 | 43.33 | 2.00 | 402.49 |
| West Hatch | 0.00 | 5.17 | 3.81 | 8.00 | 25.00 | 34.22 | 44.06 | 20.83 | 0.00 | 141.09 |
| West Monkton | 0.00 | 90.30 | 98.93 | 127.02 | 151.80 | 335.68 | 204.75 | 73.75 | 2.00 | 1,084.24 |
| Wiveliscombe | 0.00 | 64.95 | 233.75 | 238.54 | 191.22 | 181.93 | 109.95 | 70.30 | 2.05 | 1,092.68 |
| | 3.20 | 3,503.17 | 10,089.80 | 7,121.05 | 6,120.25 | 5,803.23 | 4,183.54 | 2,134.32 | 107.81 | 39,066.36 |
| Non Collection Provision | 0.03 | 35.03 | 100.90 | 71.21 | 61.20 | 58.03 | 41.84 | 21.34 | 1.08 | 390.66 |
| COUNCIL TAX BASE | 3.17 | 3,468.14 | 9,988.90 | 7,049.84 | 6,059.05 | 5,745.20 | 4,141.70 | 2,112.98 | 106.73 | 38,675.69 |

APPENDIX C

TAX BASE
LOCAL TAX BASE (WHOLE/PART AREAS)

| | Band D Equivalents | Provision for Non Collection | Local Tax Base |
|---|-----------------------|---------------------------------|----------------|
| Taunton Deane Borough Council - whole area | 39,066.36 | 390.66 | 38,675.69 |
| <hr/> | | | |
| Ash Priors | 66.91 | 0.67 | 66.24 |
| Ashbrittle | 87.59 | 0.88 | 86.72 |
| Bathealton | 85.04 | 0.85 | 84.19 |
| Bishops Hull | 1,080.97 | 10.81 | 1,070.16 |
| Bishops Lydeard/Cothelstone | 1,841.19 | 18.41 | 1,822.78 |
| Bradford on Tone | 279.76 | 2.80 | 276.96 |
| Burrowbridge | 205.87 | 2.06 | 203.81 |
| Cheddon Fitzpaine | 632.33 | 6.32 | 626.00 |
| Chipstable | 114.31 | 1.14 | 113.17 |
| Churchstanton | 310.56 | 3.11 | 307.45 |
| Combe Florey | 111.58 | 1.12 | 110.46 |
| Comeytrowe | 2,086.90 | 20.87 | 2,066.03 |
| Corfe | 133.26 | 1.33 | 131.93 |
| Creech St Michael | 943.73 | 9.44 | 934.29 |
| Durstun | 58.15 | 0.58 | 57.56 |
| Fitzhead | 120.16 | 1.20 | 118.96 |
| Halse | 147.13 | 1.47 | 145.65 |
| Hatch Beauchamp | 246.54 | 2.47 | 244.08 |
| Kingston St Mary | 437.22 | 4.37 | 432.85 |
| Langford Budville | 216.13 | 2.16 | 213.97 |
| Lydeard St Lawrence/Tolland | 195.34 | 1.95 | 193.38 |
| Milverton | 578.79 | 5.79 | 573.00 |
| Neroche | 243.44 | 2.43 | 241.01 |
| North Curry | 691.77 | 6.92 | 684.85 |
| Norton Fitzwarren | 663.89 | 6.64 | 657.25 |
| Nynehead | 149.06 | 1.49 | 147.57 |
| Oake | 320.83 | 3.21 | 317.62 |
| Otterford | 164.90 | 1.65 | 163.25 |
| Pitminster | 449.47 | 4.49 | 444.97 |
| Ruishton/Thornfalcon | 612.97 | 6.13 | 606.84 |
| Sampford Arundel | 130.08 | 1.30 | 128.78 |
| Staplegrove | 722.84 | 7.23 | 715.61 |
| Stawley | 117.87 | 1.18 | 116.69 |
| Stoke St Gregory | 378.14 | 3.78 | 374.36 |
| Stoke St Mary | 194.93 | 1.95 | 192.98 |
| Taunton | 15,572.93 | 155.73 | 15,417.20 |
| Trull | 947.88 | 9.48 | 938.40 |
| Wellington | 4,554.64 | 45.55 | 4,509.10 |
| Wellington (Without) | 295.25 | 2.95 | 292.30 |
| West Bagborough | 155.55 | 1.56 | 153.99 |
| West Buckland | 402.49 | 4.02 | 398.46 |
| West Hatch | 141.09 | 1.41 | 139.68 |
| West Monkton | 1,084.24 | 10.84 | 1,073.39 |
| Wiveliscombe | 1,092.68 | 10.93 | 1,081.75 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | 39,066.36 | 390.66 | 38,675.69 |