

Taunton Deane Borough Council

Executive – 16 January 2013

Council Tax Base 2013/2014

Report of the Financial Services Manager (Southwest One)

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

1 Executive Summary

The Executive is requested to approve the Local Council Tax Base for 2013/14, at **37,280.60** Band D Equivalentents.

The Council Tax Base Regulations have been updated this year to reflect the introduction of the council tax reduction scheme, which sees local Council Tax Support replacing the current Council Tax Benefit system from April 2013. Under the new regulations the effect Council Tax Support discount is included in the Tax Base calculation.

The Tax Base for 2013/14 also takes into account the changes approved by Council in December 2012 related to Class A Exemption, Class C Exemptions, Long term empty properties premium and removal of Second Homes discount.

2 Background

- 2.1 The purpose of this report is to request approval by the Executive of the Council Tax Base for the Borough and for each Parish for 2013/14 financial year.
- 2.2 The tax base must be calculated for each financial year and is used to determine the band D council tax for the year, and is calculated in accordance with the requirements of the *Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012*.
- 2.3 In addition to the requirements set out in previous regulations, these regulations require the tax base to be adjusted to take into account the effect of council tax support discounts awarded under local council tax reduction schemes and for premiums charged on long-term empty properties.

- 2.4 The Tax Base has to be set between 1 December and 31 January each year.
- 2.5 The approved Tax Base also has to be notified to the County Council, the Police Authority, the Fire Authority, and to each of the parishes for their own tax setting purposes.

3 Calculating the Tax Base

- 3.1 The Council Tax Base is effectively an estimate of the number of council tax dwellings in a billing authority's area. For 2013/14, this starts with the Band D equivalent of the properties included in the Valuation Officer's banding list as at 10 September 2012, which is then adjusted for the effect of discounts and exemptions, properties being in different valuation bands and the billing authority's anticipated collection rate, expressed as the number of band D equivalent dwellings. Adjustments have also been included for an estimate of new dwellings and for initial void exemptions for empty properties.
- 3.2 The calculation this year also reflects the changes approved by Full Council on 11 December 2012, related to Class A Exemption, Class C Exemptions, Long term empty properties premium and removal of Second Homes discount.
- 3.3 The non-collection rate (or provision for losses on collection) has been estimated at 1.75%. This is an increase compared to 2012/13 (1.0%) and reflects increased risks under the local Council Tax Support system, other welfare reforms, and continuing wider economic pressures on household income.
- 3.4 The recommended Tax Base for 2013/14 is **37,280.60** Band D Equivalents. This is lower than the Base for 2012/13 (41,216.39) mainly reflecting the introduction of Council Tax Support discounts within the calculations (-4,314.03).
- 3.5 Appendix A sets out in summary form the totals for each band. The adjustments for appeals and property movements are then shown and the total for each Band is expressed as "Band D equivalents".
- 3.6 Appendix B sets out the same information but shown for each individual parish and the unparished area, and with a further reduction for the non-collection provision.
- 3.7 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.

4 Finance Comments

4.1 This is a finance report and there are no additional comments.

5 Legal Comments

5.1 The approval of the contents of this report will ensure compliance with the requirements of the Local Authority (Calculation of Tax Base) Regulations 2012. The tax base must be approved by 31 January 2013 to comply with the regulations.

5.2 The approval of the Tax Base is subject to local governance arrangements, and it is proposed that Full Council formally delegates approval of the Tax Base to the Executive in future years.

6 Links to Corporate Aims, Environmental and Community Safety Implications, Equalities Impact, Risk Management, and Partnership Implications

6.1 Not applicable.

7 Recommendations

7.1 The Executive is requested to recommend to Full Council to approve:

a) The calculation of the 2013/14 Council Tax Base for the whole and parts of the area.

b) That in accordance with the Local Authority (Calculation of Tax Base) Regulations 2012, the amount calculated by Taunton Deane Borough Council as its 2013/14 Tax Base for the whole area for the year shall be **37,280.60** and for the parts of the area listed below shall be:

Parish Area	Tax Base	Parish Area	Tax Base
Ash Priors	81.46	Neroche	239.15
Ashbrittle	86.74	North Curry	692.23
Bathealton	84.83	Norton Fitzwarren	903.16
Bishops Hull	1,052.00	Nynehead	165.34
Bishops Lydeard/Cothelstone	1,021.90	Oake	317.34
Bradford on Tone	285.01	Otterford	165.11
Burrowbridge	196.21	Pitminster	435.08
Cheddon Fitzpaine	598.80	Ruishton/Thornfalcon	574.63
Chipstable	129.81	Sampford Arundel	121.94
Churchstanton	342.98	Staplegrove	708.57
Combe Florey	116.50	Stawley	132.17

Parish Area	Tax Base	Parish Area	Tax Base
Comeytrowe	1,967.11	Stoke St Gregory	356.14
Corfe	132.02	Stoke St Mary	198.25
Cotford St Luke	752.62	Taunton	14,115.83
Creech St Michael	937.95	Trull	992.02
Durston	58.64	Wellington	4,290.56
Fitzhead	113.55	Wellington (Without)	293.61
Halse	139.03	West Bagborough	154.78
Hatch Beauchamp	249.16	West Buckland	424.77
Kingston St Mary	424.73	West Hatch	136.11
Langford Budville	225.54	West Monkton	1,077.78
Lydeard St Lawrence/Tolland	199.03	Wiveliscombe	1,027.90
Milverton	562.51	GRAND TOTAL	37,280.60

7.2 The Executive is requested to recommend to Full Council that authority to approve the Council Tax Base be delegated to the Executive in future years.

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APPENDIX A

COUNCIL TAX 'T' FIGURE CALCULATION FOR 2013/14 CHARGE - TOTALS ALL PARISHES

Description of information	Band A (disabled) 5/9	Band A 6/9	Band B 7/9	Band C 8/9	Band D 9/9	Band E 11/9	Band F 13/9	Band G 15/9	Band H 18/9	Totals
Total no of banded dwellings	0	7,271	15,417	9,676	7,047	5,589	3,318	1,512	100	49,930
Plus:Additions	0	2	74	214	104	4	0	0	0	398
Less:Exempt dwellings	0	418	480	291	161	120	72	23	10	1,575
Less:Demolished dwellings	0	0	0	0	0	0	0	0	0	0
Disabled relief aggregate	5	40	3	-6	12	-21	-16	9	-26	0
Total no of banded dwellings	5.00	6,894.50	15,014.25	9,592.75	7,002.25	5,451.75	3,230.00	1,498.00	64.00	48,752.50
25% discounts	2	4,132	5,574	2,903	1,853	1,068	526	191	10	16,259
50% discounts	0	68	61	70	46	57	45	52	8	407
Discounts deduction	0.50	1,067.00	1,424.00	760.75	486.25	295.50	154.00	73.75	6.50	4,268.25
Net dwellings	4.50	5,827.50	13,590.25	8,832.00	6,516.00	5,156.25	3,076.00	1,424.25	57.50	44,484
Band D equivalent	2.50	3,885.00	10,570.19	7,850.67	6,516.00	6,302.08	4,443.11	2,373.75	115.00	42,058.31
MOD properties (exemption class O)	0.00	0.00	40.50	11.60	11.00	19.50	10.10	5.00	4.00	101.70