

Taunton Deane Borough Council

Executive – 15 January 2014

Council Tax Base 2014/2015

Report of the Financial Services Manager

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

1 Executive Summary

The Executive is requested to approve the 2014/15 Local Council Tax Base of **37,662.97** Band D Equivalents.

The recommended Tax Base is net of the effects of the Council Tax Support, as well as Class A Exemption, Class C Exemptions, Long term empty properties premium and removal of Second Homes discount.

The Executive is also recommended to seek approval to delegate authority to approve the Tax Base to the S151 Officer in future years.

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 2014/15 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 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. This council's scheme was approved at the Full Council meeting on 10 December 2013.
- 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 – expressed as "Band D Equivalents". For 2014/15, this starts with the Band D equivalent of the properties included in the Valuation Officer's banding list as at 9 September 2013, 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 also reflects the changes approved previously 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 2%. This is an increase compared to 2013/14 (1.75%) and reflects risks of demand increase under the local Council Tax Support system, as well as other welfare reforms and continuing wider economic pressures on household income.
- 3.4 The recommended Tax Base for 2014/15 is **37,662.97** Band D Equivalents. This is an increase of 382.37 compared to the Tax Base for 2013/14 (37,280.60), reflecting net growth in the tax base from one year to the next as a consolidation of the effects of additional homes, entitlement to discounts, demand for Council Tax Support, and income collection rates.
- 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 Tax Base Approval

- 4.1 In 2013 Full Council delegated authority to the Executive to approve the Council Tax Base each year, although this could be delegated to an officer or other Committee of the Council. As the Tax Base is largely a factual matter together with adjustments applied through approved policies it is recommended that the approval of the Tax Base is delegated to the Section 151 Officer in future years. This will also assist in managing committee agendas and overcome any potential committee scheduling issues. As stated above the Regulations require the Tax Base to be approved between 1 December and 31 January each year.

5 Finance Comments

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

6 Legal Comments

- 6.1 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 2014 to comply with the regulations.
- 6.2 Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes. The approval of the Tax Base is currently delegated to the Executive, but can be delegated to an officer or other committee.

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

- 7.1 Not applicable.

8 Recommendations

- 8.1 The Executive recommends to Full Council that the requirement to approve the Council Tax Base be delegated to the Council's Section 151 Officer in future years.
- 8.2 The Executive approves:
- a) The calculation of the 2014/15 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 2014/15 Tax Base for the whole area for the year shall be **37,662.97** and for the parts of the area listed below shall be:

Parish Area	Tax Base	Parish Area	Tax Base
Ash Priors	77.15	Neroche	245.73
Ashbrittle	91.49	North Curry	692.49
Bathealton	85.52	Norton Fitzwarren	904.74
Bishops Hull	1,066.11	Nynehead	162.35
Bishops Lydeard/Cothelstone	1,051.08	Oake	320.09
Bradford on Tone	285.36	Otterford	168.69
Burrowbridge	200.22	Pitminster	451.84
Cheddon Fitzpaine	612.72	Ruishton/Thornfalcon	576.15
Chipstable	130.11	Sampford Arundel	124.91
Churchstanton	348.93	Staplegrove	743.74
Combe Florey	120.42	Stawley	133.37
Comeytrowe	1,955.60	Stoke St Gregory	352.08
Corfe	132.54	Stoke St Mary	198.81
Cotford St Luke	764.65	Taunton	14,206.18
Creech St Michael	952.22	Trull	994.65
Durston	58.89	Wellington	4,355.37
Fitzhead	116.15	Wellington (Without)	292.04
Halse	139.93	West Bagborough	163.53
Hatch Beauchamp	252.87	West Buckland	419.36
Kingston St Mary	425.85	West Hatch	135.80
Langford Budville	228.27	West Monkton	1,105.07
Lydeard St Lawrence/Tolland	204.14	Wiveliscombe	1,046.48
Milverton	569.28	GRAND TOTAL	37,662.97

Contact Officer: Paul Fitzgerald
 Financial Services Manager
 Tel: 01823 358680
 Email: p.fitzgerald@tauntondeane.gov.uk

Council Tax Base 2014/15 - Council Tax 'T' Figure Calculation for 2014/15 Charge

TOTALS - TAUNTON DEANE WHOLE AREA

Description of information	Band A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Totals
	(disabled)									
	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Total no of banded dwellings	0.00	7,353.00	15,532.00	9,801.00	7,125.00	5,653.00	3,336.00	1,530.00	101.00	50,431.00
Plus:Additions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less:Exempt dwellings	0.00	210.00	204.00	133.00	96.00	65.00	42.00	18.00	9.00	777.00
Less:Demolished dwellings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disabled relief aggregate	7.00	39.00	9.00	-11.00	1.00	-12.00	-17.00	9.00	-25.00	0.00
Total no of banded dwellings	7.00	7,182.00	15,337.00	9,657.00	7,030.00	5,576.00	3,277.00	1,521.00	67.00	49,654.00
25% discounts	-3.00	-4,109.00	-5,595.00	-2,915.00	-1,845.00	-1,072.00	-528.00	-195.00	-9.00	-16,271.00
50% discounts	0.00	-15.00	-9.00	-9.00	-14.00	-14.00	-10.00	-30.00	-4.00	-105.00
100% discounts	0.00	-235.00	-226.00	-104.00	-45.00	-49.00	-20.00	-9.00	0.00	-688.00
Discounts deduction	-0.75	-1,269.75	-1,629.25	-837.25	-513.25	-324.00	-157.00	-72.75	-4.25	-4,808.25
Empty Homes	0.00	39.00	19.00	15.00	12.00	22.00	13.00	3.00	0.00	123.00
Total Premium 50%	0.00	19.50	9.50	7.50	6.00	11.00	6.50	1.50	0.00	61.50
Net dwellings	6.25	5,931.75	13,717.25	8,827.25	6,522.75	5,263.00	3,126.50	1,449.75	62.75	44,907.25
CTS Discounts	0.00	-1,764.38	-2,288.40	-798.68	-287.19	-115.47	-33.02	-9.96	0.00	-5,297.10
Net Dwellings after CTS	6.25	4,167.37	11,428.85	8,028.57	6,235.56	5,147.53	3,093.48	1,439.79	62.75	39,610.15
Band D equivalents	3.47	2,778.25	8,889.11	7,136.51	6,235.56	6,291.43	4,468.36	2,399.65	125.50	38,327.83
Provision for Non Collection (2.0%)	-0.07	-55.56	-177.78	-142.73	-124.71	-125.83	-89.37	-47.99	-2.51	-766.56
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
Tax Base	3.40	2,722.68	8,751.82	7,005.38	6,121.85	6,185.10	4,389.09	2,356.66	126.99	37,662.97

APPENDIX B

COUNCIL TAX BASE 2014/15 - BAND D EQUIVALENTS BY TAX BAND

Band:	A	A	B	C	D	E	F	G	H	Totals
	(disabled) 5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Taunton Deane Borough	3.47	2778.26	8889.11	7136.49	6235.55	6291.45	4468.36	2399.63	125.50	38327.83
Ash Priors	0.00	2.29	1.49	4.22	6.76	17.18	28.53	16.25	2.00	78.72
Ashbrittle	0.00	5.53	7.00	9.45	15.14	17.72	25.77	11.25	1.50	93.36
Bathealton	0.00	3.83	2.14	8.85	6.50	22.11	33.58	6.25	4.00	87.27
Bishops Hull	0.56	58.12	234.66	217.43	241.45	195.98	75.47	60.20	4.00	1,087.87
Bishops Lydeard	0.00	38.75	178.01	216.40	222.87	161.43	109.40	141.67	4.00	1,072.53
Bradford on Tone	0.00	9.43	7.35	27.15	54.09	60.63	74.27	56.25	2.00	291.18
Burrowbridge	0.00	7.63	15.12	24.66	43.45	51.44	49.89	10.12	2.00	204.31
Cheddon Fitzpaine	0.00	10.60	86.81	170.30	103.35	132.86	88.89	30.42	2.00	625.22
Chipstable	0.00	5.83	7.90	14.10	18.00	35.63	36.47	13.33	1.50	132.77
Churchstanton	0.00	13.10	22.13	35.64	74.75	92.16	79.21	37.07	2.00	356.05
Combe Florey	0.00	1.27	5.95	11.01	15.15	26.58	40.08	20.83	2.00	122.88
Comeytrove	0.00	31.42	323.10	633.70	382.30	420.31	150.51	54.17	0.00	1,995.51
Corfe	0.00	1.71	5.80	13.67	11.00	12.22	42.25	47.08	1.50	135.24
Cotford St Luke	0.00	9.04	88.17	266.65	108.64	164.90	141.19	1.67	0.00	780.26
Creech St Michael	0.42	10.38	75.00	241.19	218.26	278.23	105.44	38.73	4.00	971.65
Durston	0.00	0.67	5.44	16.44	4.00	12.34	11.19	10.00	0.00	60.09
Fitzhead	0.00	0.50	6.88	16.35	27.22	24.97	18.85	23.75	0.00	118.52
Halse	0.00	2.43	3.10	7.78	21.50	44.18	29.25	32.55	2.00	142.79
Hatch Beauchamp	0.00	3.83	24.42	39.18	31.39	63.07	65.39	28.75	2.00	258.03
Kingston St Mary	0.00	7.17	35.59	34.18	32.53	84.13	85.94	145.00	10.00	434.54
Langford Budville	0.00	4.17	10.70	29.72	38.51	41.30	64.28	36.25	8.00	232.93
Lydeard St Lawrence/Tolland	0.00	4.17	21.53	13.77	28.25	50.29	60.31	30.00	0.00	208.31
Milverton	0.00	22.69	74.98	72.52	83.64	108.63	151.87	64.58	2.00	580.90
Neroche	0.00	6.10	14.19	34.13	31.90	39.42	84.50	35.00	5.50	250.74
North Curry	0.00	29.23	52.31	55.20	111.02	199.11	149.08	106.67	4.00	706.62
Norton Fitzwarren	0.00	125.73	201.11	252.26	162.71	51.00	44.33	20.00	3.00	860.14
Nynehead	0.00	7.09	7.58	19.93	20.30	44.60	39.00	24.17	3.00	165.66
Oake	0.00	24.21	13.95	35.32	66.36	65.52	91.00	26.25	4.00	326.62
Otterford	0.00	6.04	4.90	10.97	26.25	57.35	52.95	11.67	2.00	172.13
Pitminster	0.00	6.45	15.66	27.92	43.92	105.21	126.32	124.08	11.50	461.06
Ruishton/Thornfalcon	0.00	51.60	44.14	105.81	145.87	160.03	56.04	20.42	4.00	587.91
Sampford Arundel	0.00	2.74	7.05	15.75	21.27	41.30	19.85	17.50	2.00	127.46
Staplegrave	0.00	34.81	146.53	136.94	111.93	174.01	102.70	50.00	2.00	758.92
Stawley	0.00	3.95	8.17	11.99	10.00	29.94	38.28	26.25	7.50	136.09
Stoke St Gregory	0.00	9.34	54.73	33.16	78.75	84.82	61.37	37.08	0.00	359.27
Stoke St Mary	0.00	15.03	11.12	12.19	14.27	35.14	65.95	49.17	0.00	202.87

APPENDIX B

COUNCIL TAX BASE 2014/15 - BAND D EQUIVALENTS BY TAX BAND

	Band: A (disabled) 5/9	A 6/9	B 7/9	C 8/9	D 9/9	E 11/9	F 13/9	G 15/9	H 18/9	Totals
Taunton	2.50	1,617.09	5,174.73	2,768.71	2,252.03	1,341.91	933.14	363.27	2.00	14,455.38
Trull	0.00	19.03	41.84	105.50	147.64	239.34	235.44	220.17	6.00	1,014.95
Wellington	0.00	412.69	1,438.62	909.77	717.88	713.96	194.09	56.25	1.00	4,444.26
Wellington (Without)	0.00	8.26	8.17	21.62	42.44	86.30	106.04	24.17	1.00	298.00
West Bagborough	0.00	2.50	21.96	15.00	23.83	30.19	36.47	32.92	4.00	166.87
West Buckland	0.00	10.06	82.83	62.88	49.18	97.89	71.50	52.08	1.50	427.92
West Hatch	0.00	8.25	3.23	6.89	22.71	34.83	42.25	20.42	0.00	138.57
West Monkton	0.00	57.67	98.08	134.81	172.58	348.96	224.11	87.92	3.50	1,127.62
Wiveliscombe	0.00	65.84	194.93	235.38	173.96	192.32	125.88	78.03	1.50	1,067.84
Total	3.47	2,778.26	8,889.11	7,136.49	6,235.55	6,291.45	4,468.36	2,399.63	125.50	38,327.83
Non Collection Provision (2%)	-0.07	-55.57	-177.78	-142.73	-124.71	-125.83	-89.37	-47.99	-2.51	-766.56
MOD Class O Additions	0.00	0.00	40.50	11.60	11.00	19.50	10.10	5.00	4.00	101.70
TAX BASE	3.40	2,722.69	8,751.83	7,005.36	6,121.84	6,185.12	4,389.09	2,356.64	126.99	37,662.97

**COUNCIL TAX BASE 2014/15
LOCAL TAX BASE (WHOLE/PART AREAS)**

	Band D Equivalents	Provision for Non Collection (2%)	Class O Band D Equivalents	Local Tax Base
Taunton Deane - whole area	38,327.83	766.56	101.70	37,662.97
Ash Priors	78.72	-1.57		77.15
Ashbrittle	93.36	-1.87		91.49
Bathealton	87.27	-1.75		85.52
Bishops Hull	1,087.87	-21.76		1,066.11
Bishops Lydeard/Cothelstone	1,072.53	-21.45		1,051.08
Bradford on Tone	291.18	-5.82		285.36
Burrowbridge	204.31	-4.09		200.22
Cheddon Fitzpaine	625.22	-12.50		612.72
Chipstable	132.77	-2.66		130.11
Churchstanton	356.05	-7.12		348.93
Combe Florey	122.88	-2.46		120.42
Comeytrowe	1,995.51	-39.91		1,955.60
Corfe	135.24	-2.70		132.54
Cotford St Luke	780.26	-15.61		764.65
Creech St Michael	971.65	-19.43		952.22
Durstun	60.09	-1.20		58.89
Fitzhead	118.52	-2.37		116.15
Halse	142.79	-2.86		139.93
Hatch Beauchamp	258.03	-5.16		252.87
Kingston St Mary	434.54	-8.69		425.85
Langford Budville	232.93	-4.66		228.27
Lydeard St Lawrence/Tolland	208.31	-4.17		204.14
Milverton	580.90	-11.62		569.28
Neroche	250.74	-5.01		245.73
North Curry	706.62	-14.13		692.49
Norton Fitzwarren	860.14	-17.20	61.80	904.74
Nynehead	165.66	-3.31		162.35
Oake	326.62	-6.53		320.09
Otterford	172.13	-3.44		168.69
Pitminster	461.06	-9.22		451.84
Ruishton/Thornfalcon	587.91	-11.76		576.15
Sampford Arundel	127.46	-2.55		124.91
Staplegrove	758.92	-15.18		743.74
Stawley	136.09	-2.72		133.37
Stoke St Gregory	359.27	-7.19		352.08
Stoke St Mary	202.87	-4.06		198.81
Taunton	14,455.38	-289.10	39.90	14,206.18
Trull	1,014.95	-20.30		994.65
Wellington	4,444.26	-88.89		4,355.37
Wellington (Without)	298.00	-5.96		292.04
West Bagborough	166.87	-3.34		163.53
West Buckland	427.92	-8.56		419.36
West Hatch	138.57	-2.77		135.80
West Monkton	1,127.62	-22.55		1,105.07
Wiveliscombe	1,067.84	-21.36		1,046.48
TOTALS	38,327.83	-766.56	101.70	37,662.97