

Taunton Deane Borough Council

Executive - 13 January 2010

Council Tax Base 2010/2011

Report of the Financial Services Manager

(This matter is the responsibility of the Leader of the Council, Councillor Ross Henley)

EXECUTIVE SUMMARY

To approve the Local Council Tax Base for 2010/2011, which is calculated at 40,384.49, a decrease of 15.36 (0.04%) on the 2009/2010 Tax Base.

1 Purpose

1.1 To request approval by the Executive of the Council Tax Base for the Borough and for each parish for 2010/2011.

2 Introduction

2.1 The Council Tax Base, which is calculated annually, has to be set between 1 December and 31 January each year.

2.2 The Council tax base is the "Band D" equivalent of the properties included in the Valuation Officer's banding list as at 15 October 2009, as adjusted for voids, appeals, new properties etc., and the provision for non-collection.

2.3 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.

2.4 The approved base has to be notified to the County Council, the Police Authority, the Fire 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. The rate for 2010/2011 is 0.8%, as in the previous year, giving an anticipated collection rate of 99.2%.

3.3 The Council Tax Base for 2009/2010 is 40,399.85 and the recommended base for 2010/2011 of 40,384.49 represents a decrease of 15.36 or

0.04%. This marginal reduction reflects the economic conditions of the past year.

- 3.4 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".
- 3.5 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.
- 3.6 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 **Recommendations**

- 4.1 The Executive is recommended to approve the following:-
 - 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 2010/2011 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 2010/2011 shall be 40,384.49 and for the parts of the area listed below shall, for 2010/2011 be: -

Ash Priors	76.05
Ashbrittle	97.07
Bathealton	84.57
Bishops Hull	1,072.38
Bishops Lydeard/Cothelstone	1,937.47
Bradford on Tone	283.61
Burrowbridge	204.78
Cheddon Fitzpaine	648.71
Chipstable	124.72
Churchstanton	331.27
Combe Florey	122.01
Comeytrowe	2,086.27
Corfe	134.15
Creech St Michael	950.07
Durston	59.02

Fitzhead	121.87
Halse	144.75
Hatch Beauchamp	261.29
Kingston St Mary	446.32
Langford Budville	238.40
Lydeard St Lawrence/Tolland	200.64
Milverton	600.46
Neroche	255.85
North Curry	742.96
Norton Fitzwarren	826.06
Nynehead	156.55
Oake	333.46
Otterford	168.39
Pitminster	459.04
Ruishton/Thornfalcon	615.34
Sampford Arundel	131.90
Staplegrove	714.77
Stawley	131.00
Stoke St Gregory	387.38
Stoke St Mary	206.72
Taunton	16,087.45
Trull	1,025.28
Wellington	4,631.59
Wellington (Without)	304.46
West Bagborough	163.62
West Buckland	446.17
West Hatch	143.28
West Monkton	1,115.05
Wiveliscombe	1,112.28
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	<u>40,384.49</u>

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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	0	7,060	15,145	9,277	6,930	5,333	3,204	1,473	93	48,515
Additions	0.00	57.12	63.62	69.93	48.97	43.15	18.82	5.49	0.40	307
Exempt dwellings	0	417	491	244	151	118	53	30	8	1,512
Demolished dwellings	0	0	0	0	0	0	0	0	0	0
Disabled relief aggregate	8	44	10	-12	-5	-17	-10	6	-24	0
Total no of banded dwellings	8.00	6,744.12	14,727.62	9,090.93	6,822.97	5,241.15	3,159.82	1,454.49	61.40	47,310
25% discounts	2	4,097	5,755	2,949	1,889	1,087	513	178	6	16,476
50% discounts	0	69	65	66	43	50	41	45	7	386
10% discounts	0	131	111	60	70	32	24	11	2	441
Discounts deduction	0.50	1,071.85	1,482.35	776.25	500.75	299.95	151.15	68.10	5.20	4,356
MOD properties (exemption class O)	0	0	52	13	11	16	7	3	2	104
Net dwellings	7.50	5,672.27	13,297.22	8,327.73	6,333.22	4,957.23	3,015.66	1,389.39	58.20	43,058
Band D equivalents	4.17	3,781.41	10,342.28	7,402.43	6,333.22	6,058.74	4,355.96	2,315.57	116.40	40,710.17

2010/11

Appendix B

Band	A (disabled)	A	B	C	D	E	F	G	H	Totals
Taunton Deane Borough	4.17	3,781.51	10,342.38	7,402.45	6,332.92	6,058.74	4,355.96	2,315.65	116.40	40,710.17
Ash Priors	0.00	3.17	2.14	3.11	6.25	16.50	29.25	16.25	0.00	76.67
Ashbrittle	0.00	4.00	7.00	12.44	14.75	17.72	27.52	12.92	1.50	97.85
Bathealton	0.00	4.33	1.36	6.89	5.50	25.36	28.89	10.92	2.00	85.25
Bishops Hull	0.56	73.40	279.46	205.42	225.00	166.22	67.89	59.58	3.50	1,081.03
Bishops Lydeard/Cothelstone	0.00	77.29	308.19	509.96	345.30	321.72	243.97	142.60	4.07	1,953.09
Bradford on Tone	0.00	8.60	8.17	26.58	52.00	62.94	73.52	52.08	2.00	285.89
Burrowbridge	0.00	7.00	17.31	23.78	45.55	53.17	46.80	10.83	2.00	206.43
Cheddon Fitzpaine	0.00	15.50	92.94	189.11	104.00	133.53	87.03	29.83	2.00	653.94
Chipstable	0.00	6.00	10.62	16.13	16.25	34.22	31.42	9.58	1.50	125.72
Churchstanton	0.00	13.93	28.51	35.56	74.55	80.24	60.74	38.42	2.00	333.94
Combe Florey	0.00	0.83	5.64	12.67	14.25	27.19	39.36	21.25	1.80	122.99
Comeytrowe	0.00	45.43	364.54	676.09	397.00	419.22	149.14	51.67	0.00	2,103.09
Corfe	0.00	3.17	6.65	16.22	12.00	13.14	37.56	45.00	1.50	135.23
Creech St Michael	0.42	10.20	86.45	251.56	223.55	253.31	93.17	37.08	2.00	957.73
Durston	0.00	0.50	5.64	15.33	4.00	12.83	11.19	10.00	0.00	59.50
Fitzhead	0.00	0.50	8.09	16.89	26.00	27.99	21.31	22.08	0.00	122.86
Halse	0.00	2.33	3.11	9.33	20.25	47.06	31.42	30.42	2.00	145.92
Hatch Beauchamp	0.00	3.33	30.92	39.33	36.05	61.29	63.56	26.92	2.00	263.40
Kingston St Mary	0.00	14.20	50.17	35.24	34.75	75.47	87.75	143.33	9.00	449.92
Langford Budville	0.00	2.38	21.10	31.72	43.78	34.41	62.94	37.64	6.36	240.33
Lydeard St Lawrence/Tolland	0.00	3.67	25.67	16.22	23.40	46.14	63.41	23.75	0.00	202.26
Milverton	0.00	29.10	93.45	77.11	86.90	100.22	151.52	65.00	2.00	605.31
Neroche	0.00	4.43	16.92	35.78	34.40	42.17	84.72	32.50	7.00	257.91
North Curry	0.00	47.77	62.42	56.84	120.05	212.24	150.22	95.42	4.00	748.96
Norton Fitzwarren	0.00	164.07	193.56	206.71	132.15	76.75	31.81	22.47	5.21	832.73
Nynehead	0.00	7.50	8.56	22.00	22.90	39.11	31.42	23.33	3.00	157.82
Oake	0.00	29.43	19.06	37.91	64.25	64.78	88.47	26.25	6.00	336.15
Otterford	0.00	9.83	5.83	10.36	24.00	58.97	48.75	10.00	2.00	169.74
Pitminster	0.00	8.17	18.24	28.44	43.90	108.96	123.86	124.17	7.00	462.74
Ruishton/Thornfalcon	0.00	72.43	52.81	111.91	156.95	151.25	51.28	21.67	2.00	620.30
Sampford Arundel	0.00	3.77	7.58	14.89	23.90	42.66	21.67	16.50	2.00	132.96
Staplegrove	0.00	40.77	150.31	115.11	97.65	167.32	99.88	47.50	2.00	720.54
Stawley	0.00	1.33	8.56	13.33	10.75	31.17	36.83	23.58	6.50	132.06
Stoke St Gregory	0.00	11.17	75.37	37.56	82.90	88.18	57.42	37.92	0.00	390.51
Stoke St Mary	0.00	18.83	17.69	16.00	14.25	25.67	69.69	46.25	0.00	208.39
Taunton	2.64	2,251.10	6,098.68	2,975.56	2,318.75	1,301.40	925.92	337.20	5.95	16,217.19
Trull	0.00	19.77	50.67	103.04	159.75	243.71	231.11	220.00	5.50	1,033.55
Wellington	0.56	567.14	1,633.18	901.47	725.53	603.35	189.80	47.92	0.00	4,668.94
Wellington (Without)	0.00	7.33	9.14	25.91	43.65	90.02	105.44	25.42	0.00	306.91
West Bagborough	0.00	1.83	28.97	17.33	22.25	27.50	34.31	28.75	4.00	164.94
West Buckland	0.00	10.00	96.25	67.56	49.50	97.17	74.97	53.33	1.00	449.77
West Hatch	0.00	6.33	3.89	8.44	25.00	35.93	44.42	20.42	0.00	144.43
West Monkton	0.00	90.50	99.56	124.84	160.55	337.21	220.71	86.67	4.00	1,124.04
Wiveliscombe	0.00	79.13	228.04	244.76	188.80	183.33	123.93	71.25	2.00	1,121.25
	4.17	3,781.51	10,342.38	7,402.45	6,332.92	6,058.74	4,355.96	2,315.65	116.40	40,710.17
Non Collection Provision (0.8%)	0.03	30.25	82.74	59.22	50.66	48.47	34.85	18.53	0.93	325.68
COUNCIL TAX BASE	4.13	3,751.26	10,259.64	7,343.23	6,282.25	6,010.27	4,321.11	2,297.13	115.47	40,384.49

TAX BASE
LOCAL TAX BASE (WHOLE/PART AREAS)

	Band D Equivalents	Provision for Non Collection (at 0.8%)	Local Tax Base
Taunton Deane Borough Council - whole area	40,710.17	325.68	40,384.49
Ash Priors	76.67	0.61	76.05
Ashbrittle	97.85	0.78	97.07
Bathealton	85.25	0.68	84.57
Bishops Hull	1,081.03	8.65	1,072.38
Bishops Lydeard/Cothelstone	1,953.09	15.62	1,937.47
Bradford on Tone	285.89	2.29	283.61
Burrowbridge	206.43	1.65	204.78
Cheddon Fitzpaine	653.94	5.23	648.71
Chipstable	125.72	1.01	124.72
Churchstanton	333.94	2.67	331.27
Combe Florey	122.99	0.98	122.01
Comeytrowe	2,103.09	16.82	2,086.27
Corfe	135.23	1.08	134.15
Creech St Michael	957.73	7.66	950.07
Durston	59.50	0.48	59.02
Fitzhead	122.86	0.98	121.87
Halse	145.92	1.17	144.75
Hatch Beauchamp	263.40	2.11	261.29
Kingston St Mary	449.92	3.60	446.32
Langford Budville	240.33	1.92	238.40
Lydeard St Lawrence/Tolland	202.26	1.62	200.64
Milverton	605.31	4.84	600.46
Neroche	257.91	2.06	255.85
North Curry	748.96	5.99	742.96
Norton Fitzwarren	832.73	6.66	826.06
Nynehead	157.82	1.26	156.55
Oake	336.15	2.69	333.46
Otterford	169.74	1.36	168.39
Pitminster	462.74	3.70	459.04
Ruishton/Thornfalcon	620.30	4.96	615.34
Sampford Arundel	132.96	1.06	131.90
Staplegrove	720.54	5.76	714.77
Stawley	132.06	1.06	131.00
Stoke St Gregory	390.51	3.12	387.38
Stoke St Mary	208.39	1.67	206.72
Taunton	16,217.19	129.74	16,087.45
Trull	1,033.55	8.27	1,025.28
Wellington	4,668.94	37.35	4,631.59
Wellington (Without)	306.91	2.46	304.46
West Bagborough	164.94	1.32	163.62
West Buckland	449.77	3.60	446.17
West Hatch	144.43	1.16	143.28
West Monkton	1,124.04	8.99	1,115.05
Wiveliscombe	1,121.25	8.97	1,112.28
	40,710.17	325.68	40,384.49