

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 20 NOVEMBER 2002

REPORT OF THE CORPORATE FINANCE MANAGER

COUNCIL TAX BASE 2003/04

(This matter is the responsibility of the Leader of the Executive)

1 Purpose

- 1.1 To request endorsement from the Executive of the Council Tax base for the Borough and for each parish for 2003/04.

2 Introduction

- 2.1 Members will be aware that the Council Tax base calculated each year has to be set between 1 December and 31 January in each year and approved by full Council. This year full Council will be requested to approve the Council Tax base at the meeting held on 17 December 2002.
- 2.2 The Council tax base is the "Band D" equivalent of the properties included in the Valuation Officer's banding list as at 16 October 2002, 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 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 98.5% was agreed and it would appear prudent to assume the same collection rate for 2003/04.
- 3.3 Appendix A sets out in summary form the totals recently submitted to the Office for the Deputy Prime Minister, which will be used in the final RSG calculations. 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 2002/03 is 37,317.82 and the recommended base for 2003/04 of 37,930.26 represents an increase of 612.44 or 1.64%.

4 **Recommendations**

4.1 The Executive is recommended to endorse the following recommendations to Council:-

- a) That the report of the Corporate Finance Manager for the calculation of the Council Tax base for the whole and parts of the area for 2003/04 be approved.
- b) That, pursuant to the Corporate Finance 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 2003/04 shall be 37,930.26 and for the parts of the area listed below shall, for 2003/04 be:-

Ash Priors	64.16
Ashbrittle	80.52
Bathealton	79.74
Bishops Hull	1,054.94
Bishops Lydeard/Cothelstone	1,738.80
Bradford on Tone	269.59
Burrowbridge	195.95
Cheddon Fitzpaine	614.73
Chipstable	109.36
Churchstanton	294.60
Combe Florey	107.01
Comeytrowe	2,055.64
Corfe	130.19
Creech St Michael	934.32
Durston	56.46
Fitzhead	120.13
Halse	139.72
Hatch Beauchamp	240.22
Kingston St Mary	424.72
Langford Budville	210.30
Lydeard St Lawrence/Tolland	194.57
Milverton	562.84
Neroche	234.64
North Curry	691.01
Norton Fitzwarren	649.47
Nynehead	142.42
Oake	317.31
Otterford	159.54
Pitminster	433.35
Ruishton/Thornfalcon	599.64
Sampford Arundel	127.51
Staplegrove	703.60
Stawley	111.91
Stoke St Gregory	367.85
Stoke St Mary	192.05
Taunton	15,064.64

Trull	926.61
Wellington	4,478.96
Wellington (Without)	287.37
West Bagborough	154.51
West Buckland	389.86
West Hatch	134.68
West Monkton	1,053.10
Wiveliscombe	1,031.74
Total	37,930.26

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

Appendix A

TOTALS - ALL PARISHES

Description of information	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Totals	
Total no of banded dwellings	6,278.00	14,441.00	8,741.00	6,559.00	4,968.00	3,009.00	1,319.00	84.00	45,399.00	
Additions	99.00	231.00	125.00	85.00	50.00	28.00	12.00	0.00	630.00	
Exempt dwellings	265.00	334.00	195.00	89.00	79.00	53.00	21.00	5.00	1,041.00	
Demolished dwellings	1.00	2.00	3.00	0.00	0.00	0.00	0.00	0.00	6.00	
Disabled relief aggregate	5.00	50.00	6.00	-14.00	-15.00	-8.00	3.00	-20.00	0.00	
Total no of banded dwellings	5.00	6,161.00	14,342.00	8,661.00	6,541.00	4,924.00	2,976.00	1,313.00	59.00	44,982.00
25% discounts	0.00	3,784.00	5,736.00	2,737.00	1,753.00	973.00	435.00	151.00	5.00	15,574.00
50% discounts	0.00	166.00	212.00	146.00	104.00	67.00	59.00	10.00	0.00	840.00
Discounts deduction	0.00	1,029.00	1,540.00	757.25	490.25	142.25	67.25	6.25	6.25	4,313.50
MOD properties (exemption class O)	0.00	0.00	51.00	13.01	11.00	7.00	3.00	2.00	0.00	103.01
Net dwellings	5.00	5,132.00	12,853.00	7,916.76	6,061.75	4,658.75	2,840.75	1,248.75	54.75	40,771.51
Band D equivalents	2.79	3,421.36	9,996.79	7,037.13	6,061.75	4,103.31	2,081.22	109.50	38,507.87	

TAX BASE - BAND D EQUIVALENTS

Band	A (disabled)	A	B	C	D	E	F	G	H	Totals
Taunton Deane Borough	2.79	3,421.36	9,996.79	7,037.13	6,061.75	5,694.02	4,103.31	2,081.22	109.50	38,507.87
Ash Priors	0.00	2.67	1.56	4.22	7.00	12.63	23.83	13.33	0.00	65.14
Ashbrittle	0.00	2.17	6.81	11.78	11.25	12.83	27.08	8.33	1.50	81.75
Batherton	0.00	2.67	1.36	9.11	6.00	26.28	28.53	5.00	2.00	80.95
Bishops Hull	0.56	68.83	272.22	200.67	235.00	160.72	74.75	56.25	2.00	1,071.00
Bishops Lydeard/Cothelstone	0.00	74.00	294.97	407.34	324.75	295.47	216.66	144.58	7.50	1,765.28
Bradford on Tone	0.00	8.67	7.58	27.78	51.25	63.56	70.78	42.08	2.00	273.70
Burrowbridge	0.00	7.83	17.89	26.22	42.00	51.03	43.33	10.83	0.00	198.93
Cheedon Fitzpaine	0.00	15.50	86.53	181.78	99.25	120.69	67.17	49.17	4.00	624.09
Chipstable	0.00	1.33	7.00	13.78	19.50	30.25	31.42	6.25	1.50	111.03
Churchstanton	0.00	12.50	30.72	35.78	72.00	72.11	47.31	26.67	2.00	299.09
Combe Florey	0.00	1.67	4.67	12.22	15.75	25.36	33.22	13.75	2.00	108.64
Comeytrove	0.00	40.83	356.81	655.56	399.75	428.08	153.83	52.08	0.00	2,086.94
Corte	0.00	2.67	7.58	14.67	11.25	15.89	33.94	44.17	2.00	132.17
Creech St Michael	0.00	10.00	87.11	264.00	221.50	244.75	89.19	30.00	2.00	948.55
Durston	0.00	0.50	5.64	14.89	4.00	14.06	11.56	6.67	0.00	57.32
Fitzhead	0.00	0.00	9.53	14.89	24.25	27.81	21.31	24.17	0.00	121.96
Halse	0.00	2.83	4.08	9.33	17.50	46.75	31.78	29.58	0.00	141.85
Hatch Beauchamp	0.00	4.83	28.58	36.44	32.75	57.78	74.75	23.75	2.00	243.88
Kingston St Mary	0.00	15.33	49.00	36.00	36.50	73.03	74.75	139.58	7.00	431.19
Langford Budville	0.00	1.67	21.00	26.89	38.00	35.75	56.69	20.83	6.00	213.50
Lydeard St Lawrence/Tolland	0.00	4.50	26.06	13.56	25.75	51.94	54.89	20.83	5.00	197.53
Milverton	0.00	26.67	96.44	72.00	82.25	85.86	146.61	59.58	2.00	571.41
Neroche	0.00	0.00	15.37	34.67	38.00	39.73	72.94	32.50	5.00	238.21
North Curry	0.00	38.33	63.78	57.56	112.75	215.42	134.70	75.00	4.00	701.53
Norton Fitzwarren	0.00	122.17	140.78	162.89	119.50	58.66	28.53	20.83	6.00	659.36
Nynehead	0.00	6.83	8.17	21.56	19.25	36.97	32.14	16.67	3.00	144.59
Oake	0.00	26.17	19.25	40.00	60.00	69.36	78.36	25.00	4.00	322.14
Otterford	0.00	11.17	5.25	11.33	21.75	51.33	46.22	12.92	2.00	161.97
Pliminsler	0.00	7.00	19.44	31.56	44.75	100.53	115.92	113.75	7.00	439.95
Ruiston/Thorfaicon	0.00	70.33	51.14	115.33	153.50	145.14	48.75	24.58	0.00	608.77
Sampford Arundel	0.00	1.33	9.53	17.78	21.00	44.92	19.14	13.75	2.00	129.45
Staplegrove	0.00	41.83	149.14	118.00	98.00	169.28	96.06	40.00	2.00	714.31
Stawley	0.00	1.00	6.03	10.22	11.75	25.36	33.58	19.17	6.50	113.61
Stoke St Gregory	0.00	10.67	69.03	38.67	77.25	92.28	55.97	29.58	0.00	373.45
Stoke St Mary	0.00	20.17	16.33	15.56	16.75	27.19	58.14	40.83	0.00	194.97
Taunton	1.67	2,043.00	5,881.17	2,856.89	2,147.00	1,154.38	910.35	289.59	10.00	15,294.05
Trull	0.00	19.00	51.92	93.11	143.00	216.94	219.92	193.33	3.50	940.72
Wellington	0.56	528.67	1,635.47	854.22	718.75	555.81	208.36	43.33	2.00	4,547.17
Wellington (Without)	0.00	3.17	9.33	20.00	50.75	87.08	96.42	25.00	0.00	291.75
West Bagborough	0.00	2.00	28.00	20.44	23.50	24.44	31.06	25.42	0.00	156.86
West Buckland	0.00	9.17	73.50	63.33	49.50	84.94	70.78	44.58	2.00	395.80
West Hatch	0.00	5.17	3.50	8.00	24.50	33.92	40.81	20.83	0.00	136.73
West Monkton	0.00	85.50	97.61	126.44	149.75	335.81	200.78	71.25	2.00	1,069.14
Wiveliscombe	0.00	61.00	220.11	230.67	183.50	172.03	107.97	69.17	3.00	1,047.45
Non Collection Provision	2.79	3,421.36	9,996.79	7,037.13	6,061.75	5,694.02	4,103.31	2,081.22	109.50	38,507.87
COUNCIL TAX BASE	0.04	51.32	149.95	105.56	90.93	85.41	61.55	31.22	1.64	577.62
	2.75	3,370.04	9,846.83	6,931.57	5,970.82	5,608.61	4,041.76	2,050.00	107.86	37,930.26

**TAX BASE
LOCAL TAX BASE (WHOLE/PART AREAS)**

	Band D Equivalents	Provision for Non Collection	Local Tax Base
Taunton Deane Borough Council - whole area	38,507.87	577.62	37,930.26
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Ash Priors	65.14	0.98	64.16
Ashbrittle	81.75	1.23	80.52
Bathealton	80.95	1.21	79.74
Bishops Hull	1,071.00	16.07	1,054.94
Bishops Lydeard/Cothelstone	1,765.28	26.48	1,738.80
Bradford on Tone	273.70	4.11	269.59
Burrowbridge	198.93	2.98	195.95
Cheddon Fitzpaine	624.09	9.36	614.73
Chipstable	111.03	1.67	109.36
Churchstanton	299.09	4.49	294.60
Combe Florey	108.64	1.63	107.01
Comeytrove	2,086.94	31.30	2,055.64
Corfe	132.17	1.98	130.19
Creech St Michael	948.55	14.23	934.32
Durstun	57.32	0.86	56.46
Fitzhead	121.96	1.83	120.13
Halse	141.85	2.13	139.72
Hatch Beauchamp	243.88	3.66	240.22
Kingston St Mary	431.19	6.47	424.72
Langford Budville	213.50	3.20	210.30
Lydeard St Lawrence/Tolland	197.53	2.96	194.57
Milverton	571.41	8.57	562.84
Neroche	238.21	3.57	234.64
North Curry	701.53	10.52	691.01
Norton Fitzwarren	659.36	9.89	649.47
Nynehead	144.59	2.17	142.42
Oake	322.14	4.83	317.31
Otterford	161.97	2.43	159.54
Pitminster	439.95	6.60	433.35
Ruishton/Thornfalcon	608.77	9.13	599.64
Sampford Arundel	129.45	1.94	127.51
Staplegrove	714.31	10.71	703.60
Stawley	113.61	1.70	111.91
Stoke St Gregory	373.45	5.60	367.85
Stoke St Mary	194.97	2.92	192.05
Taunton	15,294.05	229.41	15,064.64
Trull	940.72	14.11	926.61
Wellington	4,547.17	68.21	4,478.96
Wellington (Without)	291.75	4.38	287.37
West Bagborough	156.86	2.35	154.51
West Buckland	395.80	5.94	389.86
West Hatch	136.73	2.05	134.68
West Monkton	1,069.14	16.04	1,053.10
Wiveliscombe	1,047.45	15.71	1,031.74
	<u>38,507.87</u>	<u>577.62</u>	<u>37,930.26</u>