

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 19 NOVEMBER 2003

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 Council Tax Base for 2004/05, which is calculated at 38,410.50, an increase of 287.71 (0.75%) 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 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 16 December 2003.
- 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 2003, as adjusted for voids, appeals, new properties etc., and the provision for non-collection.
- 2.3 It should be noted that at the date of writing this report a consultation paper had recently been circulated by the ODPM regarding the reduction in Council Tax discount currently awarded to second homes. In this consultation paper it is stated that any reduction in the discount will have the effect of increasing the Council Tax Base. These calculations assume no increase in the Tax base as a result of any policy change on the treatment of second homes and long term empty properties. The results of this consultation exercise are awaited and members should be aware that any legislative changes to the treatment of second homes in the Tax base calculations could result in revised figures being submitted to full Council for approval.
- 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 recently submitted to the Office for the Deputy Prime Minister, which will be used in the final FSS 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 2003/04 is 38,122.79 and the recommended base for 2004/05 of 38,410.50 represents an increase of 287.71 or 0.75%.

4 Effect on Corporate Priorities

- 4.1 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.

5 Recommendations

- 5.1 The Executive is recommended to endorse the following recommendations to Council (subject to changes in legislation):-
 - 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 38,410.50 and for the parts of the area listed below shall, for 2004/05 be:-

Ash Priors	64.53
Ashbrittle	86.10
Bathealton	82.69

Bishops Hull	1,065.98
Bishops Lydeard/Cothelstone	1,810.11
Bradford on Tone	276.21
Burrowbridge	200.55
Cheddon Fitzpaine	624.55
Chipstable	110.09
Churchstanton	303.62
Combe Florey	108.31
Comeytrowe	2,058.60
Corfe	131.44
Creech St Michael	928.88
Durston	57.21
Fitzhead	117.95
Halse	142.53
Hatch Beauchamp	240.69
Kingston St Mary	428.18
Langford Budville	210.93
Lydeard St Lawrence/Tolland	191.45
Milverton	566.97
Neroche	239.82
North Curry	681.90
Norton Fitzwarren	652.72
Nynehead	146.60
Oake	315.95
Otterford	159.73
Pitminster	437.89
Ruishton/Thornfalcon	604.16
Sampford Arundel	126.01
Staplegrove	714.55
Stawley	114.10
Stoke St Gregory	372.11
Stoke St Mary	192.23
Taunton	15,317.36
Trull	934.62
Wellington	4,478.96
Wellington (Without)	290.80
West Bagborough	152.81
West Buckland	396.61
West Hatch	139.37
West Monkton	1,068.29
Wiveliscombe	1,066.35

Total	38,410.50
--------------	------------------

Background Papers: Executive 20 November 2002, Council Tax Base 2003/04

Contact Officer: Mark Swallow
Group Accountant – Corporate Finance
Tel: 01823 356421

E Mail: m.swallow@tauntondeane.gov.uk

	A (dis)	A	B	C	D	E	F	G	H	TOTAL
Ash Priors	0.00	3.17	1.56	3.56	6.25	15.28	22.03	13.33	0.00	65.18
Ashbrittle	0.00	3.00	7.00	12.67	13.75	11.61	27.44	10.00	1.50	86.97
Bathealton	0.00	3.00	1.36	8.89	6.00	26.28	31.42	4.58	2.00	83.53
Bishops Hull	0.56	69.50	275.33	198.22	237.25	164.08	74.39	55.42	2.00	1,076.75
Bishops Lydeard/Cothelstone	0.00	67.83	269.70	388.44	315.00	273.16	204.02	133.75	7.50	1,659.40
Bradford on Tone	0.00	7.67	7.58	29.33	52.00	63.86	71.14	45.42	2.00	279.00
Burrowbridge	0.00	8.00	16.53	27.33	43.25	50.72	45.50	11.25	0.00	202.58
Cheddon Fitzpaine	0.00	15.50	87.89	181.78	101.50	120.69	89.92	29.58	4.00	630.86
Chipstable	0.00	1.33	8.75	12.89	18.25	31.17	31.06	6.25	1.50	111.20
Churchstanton	0.00	12.33	31.50	36.89	71.75	76.08	49.47	26.67	2.00	306.69
Combe Florey	0.00	1.67	4.47	11.56	16.00	25.06	33.22	15.42	2.00	109.40
Comeytrowe	0.00	43.00	355.06	654.00	393.25	429.61	152.39	52.08	0.00	2,079.39
Corfe	0.00	2.50	7.58	14.44	12.25	15.89	33.94	44.17	2.00	132.77
Creech St Michael	0.00	10.67	88.08	258.89	220.50	241.39	86.31	30.42	2.00	938.26
Durston	0.00	1.00	5.83	14.67	4.00	14.06	11.56	6.67	0.00	57.79
Fitzhead	0.00	0.00	9.33	13.33	22.75	28.42	22.39	22.92	0.00	119.14
Halse	0.00	2.33	4.08	9.11	20.50	47.36	31.42	29.17	0.00	143.97
Hatch Beauchamp	0.00	4.67	27.42	37.33	31.75	58.06	58.14	23.75	2.00	243.12
Kingston St Mary	0.00	15.67	49.39	34.22	37.00	70.28	77.28	141.67	7.00	432.51
Langford Budville	0.00	1.67	21.00	27.78	37.25	34.22	58.14	27.50	5.50	213.06
Lydeard St Lawrence/Tolland	0.00	4.16	26.25	13.78	25.75	49.80	54.89	18.75	0.00	193.38
Milverton	0.00	26.67	95.67	73.11	78.75	90.14	145.53	60.83	2.00	572.70
Neroche (Bickenhall/Curland/Orchard/S Fitzpaine)	0.00	0.33	15.16	36.00	36.50	39.41	76.92	32.92	5.00	242.24
North Curry	0.00	37.33	59.11	57.11	114.00	203.81	127.47	75.00	4.00	677.83
Norton Fitzwarren	0.00	121.00	143.89	161.34	119.75	58.97	29.61	18.75	6.00	659.31
Nynehead	0.00	7.00	9.14	22.22	19.00	38.50	32.14	17.08	3.00	148.08
Oake	0.00	24.17	19.25	39.56	62.00	67.22	78.36	24.58	4.00	319.14
Otterford	0.00	12.17	5.44	10.67	21.50	51.64	47.67	11.25	1.00	161.34
Pitminster	0.00	6.17	18.67	32.00	44.25	100.22	118.08	117.92	5.00	442.31
Ruishton/Thornfalcon	0.00	70.17	51.53	114.89	153.75	145.14	50.20	24.58	0.00	610.26
Sampford Arundel	0.00	2.00	8.75	16.89	20.50	44.31	19.50	13.33	2.00	127.28
Staplegrave	0.00	42.83	149.33	118.89	98.00	166.22	100.75	43.75	2.00	721.77
Stawley	0.00	1.00	7.39	10.00	8.50	27.50	31.78	22.08	7.00	115.25
Stoke St Gregory	0.00	11.67	70.78	38.67	75.75	93.81	55.61	29.58	0.00	375.87
Stoke St Mary	0.00	19.83	17.11	14.67	16.50	26.58	60.31	39.17	0.00	194.17
Taunton	2.08	2,020.50	5,801.06	2,842.67	2,132.25	1,171.50	911.44	322.09	7.00	15,210.59
Trull	0.00	17.83	49.78	93.78	141.00	220.31	222.44	195.42	3.50	944.06
Wellington	0.56	531.17	1,608.64	830.22	697.25	572.31	187.78	44.17	0.00	4,472.10
Wellington (Without)	0.00	3.83	9.33	20.44	48.00	89.53	96.78	25.83	0.00	293.74
West Bagborough	0.00	1.83	28.58	20.00	22.50	23.22	29.97	26.25	2.00	154.35
West Buckland	0.00	9.00	72.14	63.56	48.75	91.06	70.78	43.33	2.00	400.62
West Hatch	0.00	5.17	3.50	8.00	25.00	34.22	44.06	20.83	0.00	140.78
West Monkton	0.00	89.50	98.00	124.89	151.00	335.19	204.75	73.75	2.00	1,079.08
Wiveliscombe	0.00	62.67	226.53	231.11	185.50	178.14	107.97	68.75	2.00	1,062.67
Totals	3.20	3,402.51	9,874.47	6,969.80	6,006.00	5,716.03	4,115.97	2,100.01	102.50	38,290.49
Summary totals	3.19	3,402.50	9,874.47	6,969.78	6,006.00	5,716.03	4,115.97	2,100.00	102.50	38,290.49
diff	0.01	0.01	0.00	0.02	0.00	0.00	0.00	0.01	0.00	0.00

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	175.00	213.00	151.00	99.00	66.00	56.00	53.00	9.00	822.00
Discounts deduction	0.25	1,033.25	1,537.25	775.00	500.00	275.25	144.50	66.00	5.75	4,337.25
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	5,185.94	12,890.99	7,956.76	6,084.65	4,724.50	2,877.08	1,272.19	51.90	41,047.45
Band D equivalents	3.2	3,457.3	10,026.3	7,072.7	6,084.7	5,774.4	4,155.8	2,120.3	103.8	38,798.4

Reconciliation Between CTB1 Calculation & Council Tax 'T' Figure Calculation

Band D Equivalent re CTB1	38,290.40
Add Additions:	
Band D Equivalent for Band A	54.79
Band D Equivalent for Band B	151.86
Band D Equivalent for Band C	102.89
Band D Equivalent for Band D	78.65
Band D Equivalent for Band E	58.35
Band D Equivalent for Band F	39.83
Band D Equivalent for Band G	20.31
Band D Equivalent for Band H	1.31
Equals	<u><u>38,798.40</u></u>
Band D Equivalent re Council Tax 'T' Figure Calculation	38,798.42 per Appendix A
Difference	-0.02 ok

TAX BASE - BAND D EQUIVALENTS

Band	A (disabled)	A	B	C	D	E	F	G	H	Totals
Taunton Deane Borough	3.19	3,457.29	10,026.33	7,072.68	6,084.65	5,774.39	4,155.78	2,120.31	103.81	38,798.42
Ash Priors	0.00	3.17	1.56	3.56	6.25	15.28	22.03	13.33	0.00	65.18
Ashbrittle	0.00	3.00	7.00	12.67	13.75	11.61	27.44	10.00	1.50	86.97
Bathealton	0.00	3.00	1.36	8.89	6.00	26.28	31.42	4.58	2.00	83.53
Bishops Hull	0.56	69.50	275.33	198.22	237.25	164.08	74.39	55.42	2.00	1,076.75
Bishops Lydeard/Cothelstone	0.00	75.86	298.63	429.32	345.88	300.62	223.63	146.18	8.26	1,828.39
Bradford on Tone	0.00	7.67	7.58	29.33	52.00	63.86	71.14	45.42	2.00	279.00
Burrowbridge	0.00	8.00	16.53	27.33	43.25	50.72	45.50	11.25	0.00	202.58
Cheddon Fitzpaine	0.00	15.50	87.89	181.78	101.50	120.69	89.92	29.58	4.00	630.86
Chipstable	0.00	1.33	8.75	12.89	18.25	31.17	31.06	6.25	1.50	111.20
Churchstanton	0.00	12.33	31.50	36.89	71.75	76.08	49.47	26.67	2.00	306.69
Combe Florey	0.00	1.67	4.47	11.56	16.00	25.06	33.22	15.42	2.00	109.40
Comeytrove	0.00	43.00	355.06	654.00	393.25	429.61	152.39	52.08	0.00	2,079.39
Corfe	0.00	2.50	7.58	14.44	12.25	15.89	33.94	44.17	2.00	132.77
Creech St Michael	0.00	10.67	88.08	258.89	220.50	241.39	86.31	30.42	2.00	938.26
Durston	0.00	1.00	5.83	14.67	4.00	14.06	11.56	6.67	0.00	57.79
Fitzhead	0.00	0.00	9.33	13.33	22.75	28.42	22.39	22.92	0.00	119.14
Halse	0.00	2.33	4.08	9.11	20.50	47.36	31.42	29.17	0.00	143.97
Hatch Beauchamp	0.00	4.67	27.42	37.33	31.75	58.06	58.14	23.75	2.00	243.12
Kingston St Mary	0.00	15.67	49.39	34.22	37.00	70.28	77.28	141.67	7.00	432.51
Langford Budville	0.00	1.67	21.00	27.78	37.25	34.22	58.14	27.50	5.50	213.06
Lydeard St Lawrence/Tolland	0.00	4.16	26.25	13.78	25.75	49.80	54.89	18.75	0.00	193.38
Milverton	0.00	26.67	95.67	73.11	78.75	90.14	145.53	60.83	2.00	572.70
Neroche	0.00	0.33	15.16	36.00	36.50	39.41	76.92	32.92	5.00	242.24
North Curry	0.00	38.01	60.10	58.04	115.86	207.08	129.53	76.11	4.06	688.79
Norton Fitzwarren	0.00	121.00	143.89	161.34	119.75	58.97	29.61	18.75	6.00	659.31
Nynehead	0.00	7.00	9.14	22.22	19.00	38.50	32.14	17.08	3.00	148.08
Oake	0.00	24.17	19.25	39.56	62.00	67.22	78.36	24.58	4.00	319.14
Otterford	0.00	12.17	5.44	10.67	21.50	51.64	47.67	11.25	1.00	161.34
Pitminster	0.00	6.17	18.67	32.00	44.25	100.22	118.08	117.92	5.00	442.31
Ruishton/Thornfalcon	0.00	70.17	51.53	114.89	153.75	145.14	50.20	24.58	0.00	610.26
Sampford Arundel	0.00	2.00	8.75	16.89	20.50	44.31	19.50	13.33	2.00	127.28
Staplegrove	0.00	42.83	149.33	118.89	98.00	166.22	100.75	43.75	2.00	721.77
Stawley	0.00	1.00	7.39	10.00	8.50	27.50	31.78	22.08	7.00	115.25
Stoke St Gregory	0.00	11.67	70.78	38.67	75.75	93.81	55.61	29.58	0.00	375.87
Stoke St Mary	0.00	19.83	17.11	14.67	16.50	26.58	60.31	39.17	0.00	194.17
Taunton	2.08	2,058.87	5,901.09	2,890.98	2,167.61	1,190.51	926.15	327.47	7.33	15,472.08
Trull	0.00	17.83	49.78	93.78	141.00	220.31	222.44	195.42	3.50	944.06
Wellington	0.56	537.93	1,627.38	839.83	705.28	578.60	189.84	44.67	0.10	4,524.20
Wellington (Without)	0.00	3.83	9.33	20.44	48.00	89.53	96.78	25.83	0.00	293.74
West Bagborough	0.00	1.83	28.58	20.00	22.50	23.22	29.97	26.25	2.00	154.35
West Buckland	0.00	9.00	72.14	63.56	48.75	91.06	70.78	43.33	2.00	400.62
West Hatch	0.00	5.17	3.50	8.00	25.00	34.22	44.06	20.83	0.00	140.78
West Monkton	0.00	89.50	98.00	124.89	151.00	335.19	204.75	73.75	2.00	1,079.08
Wiveliscombe	0.00	63.62	229.70	234.27	188.02	180.46	109.37	69.64	2.05	1,077.12
	3.20	3,457.30	10,026.33	7,072.69	6,084.65	5,774.38	4,155.80	2,120.32	103.81	38,798.49
Non Collection Provision	0.03	34.57	100.26	70.73	60.85	57.74	41.56	21.20	1.04	387.98
COUNCIL TAX BASE	3.17	3,422.73	9,926.07	7,001.97	6,023.80	5,716.64	4,114.25	2,099.12	102.77	38,410.50

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	38,798.49	387.98	38,410.50
<hr/>			
Ash Priors	65.18	0.65	64.53
Ashbrittle	86.97	0.87	86.10
Bathealton	83.53	0.84	82.69
Bishops Hull	1,076.75	10.77	1,065.98
Bishops Lydeard/Cothelstone	1,828.39	18.28	1,810.11
Bradford on Tone	279.00	2.79	276.21
Burrowbridge	202.58	2.03	200.55
Cheddon Fitzpaine	630.86	6.31	624.55
Chipstable	111.20	1.11	110.09
Churchstanton	306.69	3.07	303.62
Combe Florey	109.40	1.09	108.31
Comeytrowe	2,079.39	20.79	2,058.60
Corfe	132.77	1.33	131.44
Creech St Michael	938.26	9.38	928.88
Durstun	57.79	0.58	57.21
Fitzhead	119.14	1.19	117.95
Halse	143.97	1.44	142.53
Hatch Beauchamp	243.12	2.43	240.69
Kingston St Mary	432.51	4.33	428.18
Langford Budville	213.06	2.13	210.93
Lydeard St Lawrence/Tolland	193.38	1.93	191.45
Milverton	572.70	5.73	566.97
Neroche	242.24	2.42	239.82
North Curry	688.79	6.89	681.90
Norton Fitzwarren	659.31	6.59	652.72
Nynehead	148.08	1.48	146.60
Oake	319.14	3.19	315.95
Otterford	161.34	1.61	159.73
Pitminster	442.31	4.42	437.89
Ruishton/Thornfalcon	610.26	6.10	604.16
Sampford Arundel	127.28	1.27	126.01
Staplegrove	721.77	7.22	714.55
Stawley	115.25	1.15	114.10
Stoke St Gregory	375.87	3.76	372.11
Stoke St Mary	194.17	1.94	192.23
Taunton	15,472.08	154.72	15,317.36
Trull	944.06	9.44	934.62
Wellington	4,524.20	45.24	4,478.96
Wellington (Without)	293.74	2.94	290.80
West Bagborough	154.35	1.54	152.81
West Buckland	400.62	4.01	396.61
West Hatch	140.78	1.41	139.37
West Monkton	1,079.08	10.79	1,068.29
Wiveliscombe	1,077.12	10.77	1,066.35
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	38,798.49	387.98	38,410.50