

Taunton Deane Borough Council

Executive - 4 December 2008

Report of the Financial Services Manager

Council Tax Base 2009/2010

This matter is the responsibility of Executive Councillor Henley, Leader of the Council

Executive Summary

To approve the Local Council Tax Base for 2009/10, which is calculated at 40,399.85, an increase of 246.78 (0.61%) on the 2008/09 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 2009/10.

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 2008, 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 2009/10 is 0.8%, as in the previous year, giving an anticipated collection rate of 99.2%.
- 3.3 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".
- 3.4 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 2008/09 is 40,153.07 and the recommended base for 2009/10 of 40,399.85 represents an increase of 246.78 or 0.61%.

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 2009/10 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 2009/10 shall be 40,399.85 and for the parts of the area listed below shall, for 2009/10 be: -

Ash Priors	76.70
Ashbrittle	91.34
Bathealton	81.32
Bishops Hull	1,072.93
Bishops Lydeard/Cothelstone	1,942.94
Bradford on Tone	288.20
Burrowbridge	202.22
Cheddon Fitzpaine	639.44
Chipstable	126.92
Churchstanton	323.50
Combe Florey	122.10
Comeytrowe	2,087.85
Corfe	133.16
Creech St Michael	947.91
Durstun	58.80
Fitzhead	125.72
Halse	144.89
Hatch Beauchamp	262.64
Kingston St Mary	448.44
Langford Budville	235.70
Lydeard St Lawrence/Tolland	201.80
Milverton	597.33
Neroche	252.56
North Curry	730.57
Norton Fitzwarren	807.63
Nynehead	156.97
Oake	334.07
Otterford	166.56

Pitminster	457.35
Ruishton/Thornfalcon	618.09
Sampford Arundel	130.44
Staplegrove	725.08
Stawley	130.96
Stoke St Gregory	382.12
Stoke St Mary	204.74
Taunton	16,154.15
Trull	1,006.54
Wellington	4,658.68
Wellington (Without)	299.17
West Bagborough	162.97
West Buckland	441.31
West Hatch	141.84
West Monkton	1,113.54
Wiveliscombe	1,112.63
Total	40,399.85

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Council Tax 'T' Figure Calculation for 2009/10 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	0	6,924	15,006	9,222	6,873	5,306	3,183	1,435	91	48,040
Additions	0	142	273	145	98	53	28	11	0	750
Exempt dwellings	0	368	458	250	175	106	56	21	8	1,441
Demolished dwellings	0	0	0	0	0	0	0	0	0	0
Disabled relief aggregate	10	51	1	-10	-9	-17	-5	3	-24	0
Total no of banded dwellings	10.00	6,749.00	14,822.25	9,107.00	6,787.40	5,236.03	3,150.00	1,428.00	59.00	47,349
25% discounts	3	4,054	5,756	2,935	1,844	1,090	524	180	6	16,392
50% discounts	0	67	65	61	44	51	38	42	7	375
10% discounts	0	95	97	54	58	24	11	6	0	345
Discounts deduction	0.75	1,056.50	1,481.20	769.65	488.80	300.40	151.10	66.60	5.00	4,320
MOD properties (exemption clas	0	0	52	12	11	16	7	2	2	102
Net dwellings	9.25	5,692.50	13,392.99	8,349.39	6,309.60	4,951.66	3,005.89	1,363.38	55.65	43,130
Band D equivalents	5.14	3,795.00	10,415.44	7,421.69	6,309.19	6,051.69	4,343.19	2,272.31	112.00	40,725.66

TAX BASE - BAND D EQUIVALENTS

Band	A (disabled)	A	B	C	D	E	F	G	H	Totals
Taunton Deane Borough	5.14	3,795.00	10,415.44	7,421.69	6,309.19	6,051.69	4,343.19	2,272.31	112.00	40,725.66
Ash Priors	0.00	3.77	2.33	2.22	6.75	17.11	28.89	16.25	0.00	77.32
Ashbrittle	0.00	4.00	7.39	13.33	15.00	16.50	24.77	9.58	1.50	92.08
Bathealton	0.00	4.00	1.56	8.89	5.50	25.67	28.53	5.83	2.00	81.97
Bishops Hull	0.56	72.37	276.62	205.82	229.30	167.14	67.53	58.75	3.50	1,081.58
Bishops Lydeard/Cothelstone	0.00	79.67	315.31	501.56	336.50	331.52	245.05	145.00	4.00	1,958.61
Bradford on Tone	0.00	10.53	6.81	28.67	52.50	64.78	73.16	52.08	2.00	290.53
Burrowbridge	0.00	6.67	17.89	21.33	46.80	51.03	47.31	10.83	2.00	203.86
Cheddon Fitzpaine	0.00	14.50	92.75	186.44	103.90	129.86	88.47	26.67	2.00	644.59
Chipstable	0.00	5.33	11.39	15.11	18.00	36.54	32.14	7.92	1.50	127.94
Churchstanton	0.00	14.00	31.35	36.00	71.40	80.54	60.16	30.67	2.00	326.11
Combe Florey	0.00	0.83	5.44	11.78	14.25	28.11	39.00	21.67	2.00	123.08
Comeytrowe	0.00	44.60	364.12	676.71	395.95	421.36	149.86	52.08	0.00	2,104.68
Corfe	0.00	2.50	5.56	15.11	12.90	14.36	36.47	45.83	1.50	134.24
Creech St Michael	0.42	9.77	87.42	252.13	224.80	253.18	92.08	33.75	2.00	955.56
Durston	0.00	0.50	5.64	15.11	4.00	12.83	11.19	10.00	0.00	59.28
Fitzhead	0.00	0.50	7.97	17.56	25.65	31.47	22.75	20.83	0.00	126.73
Halse	0.00	1.33	3.50	9.33	21.25	46.75	31.06	30.83	2.00	146.06
Hatch Beauchamp	0.00	4.67	30.53	40.13	36.25	63.13	60.31	27.75	2.00	264.76
Kingston St Mary	0.00	16.37	49.51	36.27	35.50	75.47	87.03	142.92	9.00	452.06
Langford Budville	0.00	2.33	21.20	32.23	45.75	34.40	63.19	32.50	6.00	237.60
Lydeard St Lawrence/Tolland	0.00	4.17	25.28	16.22	22.90	48.28	62.83	23.75	0.00	203.43
Milverton	0.00	27.93	92.36	79.11	84.50	101.75	150.08	64.42	2.00	602.15
Neroche	0.00	3.93	16.72	35.69	32.75	41.86	84.14	32.50	7.00	254.59
North Curry	0.00	52.27	62.61	58.05	115.65	209.61	140.11	94.17	4.00	736.47
Norton Fitzwarren	0.00	172.60	165.97	193.81	139.65	77.08	34.66	25.38	5.00	814.15
Nynehead	0.00	7.17	9.33	22.00	24.15	38.19	31.06	23.33	3.00	158.23
Oake	0.00	28.43	19.83	35.78	64.25	66.31	89.92	26.25	6.00	336.77
Otterford	0.00	10.77	5.83	11.24	24.00	58.06	47.67	8.33	2.00	167.90
Pitminster	0.00	8.33	18.20	30.67	43.95	104.81	121.33	128.75	5.00	461.04
Ruishton/Thornfalcon	0.56	72.67	50.17	112.36	154.30	154.61	53.08	23.33	2.00	623.07
Sampford Arundel	0.00	3.83	7.58	15.69	24.15	42.96	18.78	16.50	2.00	131.49
Staplegrave	0.00	41.17	150.23	116.80	99.40	167.50	101.33	52.50	2.00	730.93
Stawley	0.00	2.17	8.09	13.47	11.00	30.74	37.56	22.50	6.50	132.02
Stoke St Gregory	0.00	11.50	73.69	38.44	78.65	87.69	58.14	37.08	0.00	385.21
Stoke St Mary	0.00	18.83	18.39	14.44	16.00	25.67	66.81	46.25	0.00	206.39
Taunton	3.06	2,246.93	6,171.02	3,008.09	2,305.04	1,294.92	927.36	324.00	4.00	16,284.43
Trull	0.00	16.77	50.17	101.78	150.75	239.62	240.50	209.58	5.50	1,014.66
Wellington	0.56	567.03	1,660.29	907.69	728.50	594.06	190.62	47.50	0.00	4,696.25
Wellington (Without)	0.00	7.83	7.58	26.13	40.50	88.61	105.08	25.83	0.00	301.58
West Bagborough	0.00	1.83	30.53	17.56	21.40	27.19	31.78	30.00	4.00	164.29
West Buckland	0.00	10.17	96.95	65.24	51.15	97.17	74.03	49.17	1.00	444.87
West Hatch	0.00	6.67	3.89	9.33	24.00	33.18	45.50	20.42	0.00	142.99
West Monkton	0.00	90.33	99.21	123.60	162.55	337.27	218.47	87.08	4.00	1,122.52
Wiveliscombe	0.00	83.44	227.23	242.76	188.05	182.78	123.43	71.92	2.00	1,121.60
	5.14	3,795.00	10,415.44	7,421.69	6,309.19	6,051.69	4,343.19	2,272.31	112.00	40,725.66
Non Collection Provision (0.8%)	0.04	30.36	83.32	59.37	50.47	48.41	34.75	18.18	0.90	325.81
COUNCIL TAX BASE	5.10	3,764.64	10,332.12	7,362.32	6,258.72	6,003.28	4,308.44	2,254.13	111.10	40,399.85

APPENDIX C

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	40,725.66	325.81	40,399.85
Ash Priors	77.32	0.62	76.70
Ashbrittle	92.08	0.74	91.34
Bathealton	81.97	0.66	81.32
Bishops Hull	1,081.58	8.65	1,072.93
Bishops Lydeard/Cothelstone	1,958.61	15.67	1,942.94
Bradford on Tone	290.53	2.32	288.20
Burrowbridge	203.86	1.63	202.22
Cheddon Fitzpaine	644.59	5.16	639.44
Chipstable	127.94	1.02	126.92
Churchstanton	326.11	2.61	323.50
Combe Florey	123.08	0.98	122.10
Comeytrowe	2,104.68	16.84	2,087.85
Corfe	134.24	1.07	133.16
Creech St Michael	955.56	7.64	947.91
Durstun	59.28	0.47	58.80
Fitzhead	126.73	1.01	125.72
Halse	146.06	1.17	144.89
Hatch Beauchamp	264.76	2.12	262.64
Kingston St Mary	452.06	3.62	448.44
Langford Budville	237.60	1.90	235.70
Lydeard St Lawrence/Tolland	203.43	1.63	201.80
Milverton	602.15	4.82	597.33
Neroche	254.59	2.04	252.56
North Curry	736.47	5.89	730.57
Norton Fitzwarren	814.15	6.51	807.63
Nynehead	158.23	1.27	156.97
Oake	336.77	2.69	334.07
Otterford	167.90	1.34	166.56
Pitminster	461.04	3.69	457.35
Ruishton/Thornfalcon	623.07	4.98	618.09
Sampford Arundel	131.49	1.05	130.44
Staplegrove	730.93	5.85	725.08
Stawley	132.02	1.06	130.96
Stoke St Gregory	385.21	3.08	382.12
Stoke St Mary	206.39	1.65	204.74
Taunton	16,284.43	130.28	16,154.15
Trull	1,014.66	8.12	1,006.54
Wellington	4,696.25	37.57	4,658.68
Wellington (Without)	301.58	2.41	299.17
West Bagborough	164.29	1.31	162.97
West Buckland	444.87	3.56	441.31
West Hatch	142.99	1.14	141.84
West Monkton	1,122.52	8.98	1,113.54
Wiveliscombe	1,121.60	8.97	1,112.63
	40,725.66	325.81	40,399.85