

Taunton Deane Borough Council

Executive – 19 January 2011

Council Tax Base 2011/2012

Report of the Financial Services Manager

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

1 Executive Summary

<p>The Executive is requested to approve the Local Council Tax Base for 2011/2012, which is calculated at 40,390.60, an increase of 6.11 (0.02%) on the 2010/2011 Tax Base.</p>

2 Background

- 2.1 The Council Tax Base, which is calculated annually, has to be set between 1 December and 31 January each year. 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 2011/12.
- 2.2 The Tax Base is the Band D equivalent of the properties included in the Valuation Officer's banding list as at 15 October 2010, as adjusted for voids, appeals, new properties, etc and the provision for non-collection. 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.
- 2.3 The approved Tax 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. The Council Tax Base also has to reflect the provision for losses on collection. The rate for 2011/12 is 1.0%, (0.8% the previous year) giving an anticipated collection rate of 99.0%.
- 3.2 The Council Tax Base for 2010/11 is 40,384.49 and the recommended Base for 2011/12 of 40,390.60 represents an increase of 6.11 or 0.02%. Recent experience has shown that the estimated rate of increase of Band D equivalents has not happened. A prudent approach has been taken on

estimated growth and other changes, particularly in view of the wider economic conditions.

- 3.3 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".
- 3.4 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.
- 3.5 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.

4 Recommendations

- 4.1 The Executive is recommended to approve:
 - a) The calculation of the 2011/2012 Council Tax Base for the whole and parts of the area.
 - b) That, pursuant to this report, and in accordance with the Local Authority (Calculation of Tax Base) Regulations 1992, the amount calculated by Taunton Deane Borough Council as its 2011/2012 Tax Base for the whole area for the year shall be 40,390.60 and for the parts of the area listed below shall be:

Ash Priors	78.84	Neroche	251.93
Ashbrittle	97.37	North Curry	748.27
Bathealton	88.08	Norton Fitzwarren	820.30
Bishops Hull	1,075.48	Nynehead	157.34
Bishops Lydeard/Cothelstone	1,116.85	Oake	333.62
Bradford on Tone	290.50	Otterford	170.04
Burrowbridge	205.44	Pitminster	458.91
Cheddon Fitzpaine	639.63	Ruishton/Thornfalcon	614.50
Chipstable	128.01	Sampfard Arundel	132.51
Churchstanton	335.61	Staplegrove	713.43
Combe Florey	121.40	Stawley	130.08
Comeytrowe	2,092.08	Stoke St Gregory	389.61
Corfe	132.48	Stoke St Mary	204.23
Cotford St Luke	800.55	Taunton	16,033.53
Creech St Michael	946.10	Trull	1,029.79
Durston	59.57	Wellington	4,683.53
Fitzhead	123.27	Wellington (Without)	302.74
Halse	141.39	West Bagborough	168.06
Hatch Beauchamp	260.51	West Buckland	444.62
Kingston St Mary	452.76	West Hatch	141.96
Langford Budville	236.73	West Monkton	1,116.84
Lydeard St Lawrence/Tolland	204.07	Wiveliscombe	1,119.67
Milverton	598.41	GRAND TOTAL	40,390.60

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APPENDIX A

COUNCIL TAX 'T' FIGURE CALCULATION FOR 2011/12 CHARGE - TOTALS ALL PARISHES

Description of information	Band A (disabled) 5/9	Band A 6/9	Band B 7/9	Band C 8/9	Band D 9/9	Band E 11/9	Band F 13/9	Band G 15/9	Band H 18/9	Totals
Total no of banded dwellings	0.00	7,172.00	15,214.00	9,381.00	6,939.00	5,443.00	3,248.00	1,481.00	97.00	48,975.00
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	424.00	469.00	279.00	133.00	102.00	57.00	27.00	9.00	1,500.00
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	8.00	41.00	10.00	-17.00	-2.00	-11.00	-11.00	8.00	-26.00	0.00
Total no of banded dwellings	8.00	6,789.00	14,755.00	9,085.00	6,804.00	5,330.00	3,180.00	1,462.00	62.00	47,475.00
25% discounts	2.00	4,202.00	5,905.00	3,013.00	1,929.00	1,082.00	529.00	187.00	7.00	16,856.00
50% discounts	0.00	71.00	61.00	71.00	37.00	55.00	36.00	50.00	6.00	387.00
10% discounts	0.00	152.00	132.00	71.00	65.00	66.00	37.00	16.00	0.00	539.00
Discounts deduction	0.50	1,101.20	1,519.95	795.85	507.25	304.60	153.95	73.35	4.75	4,461.40
MOD properties (exemption class O)	0.00	0.00	52.07	13.05	11.00	15.96	6.99	3.00	2.00	104.07
Net dwellings	7.50	5,687.80	13,287.12	8,302.20	6,307.75	5,041.36	3,033.04	1,391.65	59.25	43,117.67
Band D equivalents	4.17	3,791.87	10,334.44	7,379.73	6,307.75	6,161.66	4,381.06	2,319.42	118.50	40,798.59

APPENDIX B

TAX BASE - BAND D EQUIVALENTS

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 Deane Borough	4.17	3,789.10	10,334.43	7,379.73	6,310.75	6,162.88	4,379.62	2,319.42	118.50	40,798.59
Ash Priors	0.00	3.03	2.14	2.89	7.00	17.29	30.69	14.58	2.00	79.63
Ashbrittle	0.00	3.67	7.00	13.11	14.50	17.72	27.52	13.33	1.50	98.35
Bathealton	0.00	3.50	2.14	7.11	6.50	24.44	32.86	10.42	2.00	88.97
Bishops Hull	0.56	72.10	278.76	207.64	228.40	163.17	73.88	58.33	3.50	1,086.34
Bishops Lydeard/Cothelstone	0.00	69.30	212.33	213.02	234.95	169.58	91.36	133.58	4.00	1,128.13
Bradford on Tone	0.00	8.83	7.19	28.58	51.25	66.00	75.83	53.75	2.00	293.44
Burrowbridge	0.00	7.17	18.08	24.67	44.65	53.17	46.94	10.83	2.00	207.51
Cheddon Fitzpaine	0.00	15.33	91.19	184.80	104.15	134.14	87.39	27.08	2.00	646.09
Chipstable	0.00	7.10	10.81	14.36	16.90	34.53	32.86	11.25	1.50	129.31
Churchstanton	0.00	14.50	29.98	35.24	73.00	83.42	69.19	31.67	2.00	339.00
Combe Florey	0.00	0.83	5.64	12.22	15.40	26.89	39.72	21.92	0.00	122.62
Comeytrowe	0.00	45.27	363.81	679.24	396.20	420.44	154.92	53.33	0.00	2,113.21
Corfe	0.00	2.67	6.22	16.00	11.90	14.67	35.03	45.83	1.50	133.82
Cotford St Luke (New)	0.00	10.33	95.90	285.64	102.75	163.84	145.17	5.00	0.00	808.63
Creech St Michael	0.42	10.43	87.81	245.11	227.45	251.78	91.58	37.08	4.00	955.66
Durston	0.00	0.50	5.64	16.00	4.00	12.83	11.19	10.00	0.00	60.17
Fitzhead	0.00	0.60	7.31	17.24	25.75	29.94	19.50	24.17	0.00	124.52
Halse	0.00	1.50	3.31	7.56	21.25	45.10	31.27	30.83	2.00	142.82
Hatch Beauchamp	0.00	3.43	31.50	36.89	35.15	62.94	62.47	28.75	2.00	263.14
Kingston St Mary	0.00	19.00	49.19	36.49	35.40	78.22	89.19	140.83	9.00	457.33
Langford Budville	0.00	2.93	21.00	29.33	43.25	41.13	59.22	36.25	6.00	239.12
Lydeard St Lawrence/Tolland	0.00	5.60	25.47	14.89	24.90	48.77	60.67	25.83	0.00	206.13
Milverton	0.00	29.00	92.79	75.78	87.50	99.31	150.58	67.50	2.00	604.46
Neroche	0.00	5.00	16.53	34.22	34.40	40.64	84.36	33.33	6.00	254.48
North Curry	0.00	48.70	61.44	56.13	123.25	209.86	157.44	95.00	4.00	755.83
Norton Fitzwarren	0.00	155.20	200.21	208.93	136.15	69.51	29.28	22.30	7.00	828.59
Nynehead	0.00	7.50	9.33	21.78	22.90	40.03	31.06	23.33	3.00	158.93
Oake	0.00	26.33	17.81	37.02	66.25	67.41	89.92	26.25	6.00	336.99
Otterford	0.00	10.83	5.64	11.24	24.25	59.46	48.75	9.58	2.00	171.76
Pitminster	0.00	9.93	17.03	29.33	42.65	108.66	121.69	125.25	9.00	463.55
Ruishton/Thornfalcon	0.00	69.00	52.89	108.93	157.40	156.32	54.17	20.00	2.00	620.71
Sampford Arundel	0.00	3.83	7.58	16.00	23.30	42.96	21.67	16.50	2.00	133.84
Staplegrove	0.00	40.50	148.48	112.80	100.40	167.93	99.52	49.00	2.00	720.63
Stawley	0.00	3.83	6.81	12.67	10.00	31.47	37.19	22.92	6.50	131.39
Stoke St Gregory	0.00	12.37	76.03	39.78	81.90	89.22	56.33	37.92	0.00	393.54
Stoke St Mary	0.00	18.67	17.23	16.00	15.00	25.42	67.89	46.08	0.00	206.29
Taunton	2.64	2,263.47	6,077.29	2,939.96	2,293.25	1,342.34	934.51	338.03	4.00	16,195.49
Trull	0.00	21.93	52.11	105.11	158.70	241.45	234.72	220.67	5.50	1,040.19
Wellington	0.56	561.23	1,639.52	938.98	724.15	628.89	187.92	49.58	0.00	4,730.83
Wellington (Without)	0.00	6.67	9.33	24.13	41.75	90.14	107.11	26.67	0.00	305.79
West Bagborough	0.00	1.17	30.33	16.67	22.40	29.70	35.24	30.25	4.00	169.76
West Buckland	0.00	10.83	97.03	67.11	51.00	97.47	72.58	52.08	1.00	449.11
West Hatch	0.00	7.17	3.89	8.44	24.75	35.75	42.97	20.42	0.00	143.39
West Monkton	0.00	89.83	100.33	124.13	160.65	338.56	223.53	87.08	4.00	1,128.12
Wiveliscombe	0.00	78.47	232.36	246.53	184.05	190.36	122.71	75.00	1.50	1,130.98
Total	4.17	3,789.10	10,334.43	7,379.73	6,310.75	6,162.88	4,379.62	2,319.42	118.50	40,798.59
Non Collection Provision (1.0%)	-0.04	-37.89	-103.34	-73.80	-63.11	-61.63	-43.80	-23.19	-1.19	-407.99
COUNCIL TAX BASE	4.13	3,751.21	10,231.08	7,305.94	6,247.64	6,101.25	4,335.82	2,296.22	117.32	40,390.60

APPENDIX C

2011/12 LOCAL TAX BASE (WHOLE/PART AREAS)

	Band D Equivalents	Provision for Non Collection (at 1.0%)	Local Tax Base
Taunton Deane Borough Council - whole area	40,798.59	-407.99	40,390.60
Ash Priors	79.63	-0.80	78.84
Ashbrittle	98.35	-0.98	97.37
Bathealton	88.97	-0.89	88.08
Bishops Hull	1,086.34	-10.86	1,075.48
Bishops Lydeard/Cothelstone	1,128.13	-11.28	1,116.85
Bradford on Tone	293.44	-2.93	290.50
Burrowbridge	207.51	-2.08	205.44
Cheddon Fitzpaine	646.09	-6.46	639.63
Chipstable	129.31	-1.29	128.01
Churchstanton	339.00	-3.39	335.61
Combe Florey	122.62	-1.23	121.40
Comeytrove	2,113.21	-21.13	2,092.08
Corfe	133.82	-1.34	132.48
Cotford St Luke	808.63	-8.09	800.55
Creech St Michael	955.66	-9.56	946.10
Durston	60.17	-0.60	59.57
Fitzhead	124.52	-1.25	123.27
Halse	142.82	-1.43	141.39
Hatch Beauchamp	263.14	-2.63	260.51
Kingston St Mary	457.33	-4.57	452.76
Langford Budville	239.12	-2.39	236.73
Lydeard St Lawrence/Tolland	206.13	-2.06	204.07
Milverton	604.46	-6.04	598.41
Neroche	254.48	-2.54	251.93
North Curry	755.83	-7.56	748.27
Norton Fitzwarren	828.59	-8.29	820.30
Nynehead	158.93	-1.59	157.34
Oake	336.99	-3.37	333.62
Otterford	171.76	-1.72	170.04
Pitminster	463.55	-4.64	458.91
Ruishton/Thornfalcon	620.71	-6.21	614.50
Sampfard Arundel	133.84	-1.34	132.51
Staplegrove	720.63	-7.21	713.43
Stawley	131.39	-1.31	130.08
Stoke St Gregory	393.54	-3.94	389.61
Stoke St Mary	206.29	-2.06	204.23
Taunton	16,195.49	-161.95	16,033.53
Trull	1,040.19	-10.40	1,029.79
Wellington	4,730.83	-47.31	4,683.53
Wellington (Without)	305.79	-3.06	302.74
West Bagborough	169.76	-1.70	168.06
West Buckland	449.11	-4.49	444.62
West Hatch	143.39	-1.43	141.96
West Monkton	1,128.12	-11.28	1,116.84
Wiveliscombe	1,130.98	-11.31	1,119.67
COUNCIL TAX BASE	40,798.59	-407.99	40,390.60