

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 6 DECEMBER 2006

REPORT OF THE FINANCIAL SERVICES MANAGER

COUNCIL TAX BASE 2007/8

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

EXECUTIVE SUMMARY

To approve the Local Council Tax Base for 2007/08, which is calculated at 39,786.35, an increase of 427.45 (1.07%) on the 2006/07 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 2007/08.

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 30 November 2006, 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 2007/08 is 0.8%, as in the previous year, giving an anticipated collection rate of 99.2% for 2007/08.
- 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 2006/07 is 39,358.90 and the recommended base for 2007/08 of 39,786.35 represents an increase of 427.45 or 1.07%.

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 2007/08 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 2007/08 shall be 39,786.35 and for the parts of the area listed below shall, for 2007/08 be: -

Ash Priors	74.00
Ashbrittle	88.39
Bathealton	80.85
Bishops Hull	1,079.90
Bishops Lydeard/Cothelstone	1,919.98
Bradford on Tone	278.16
Burrowbridge	203.46
Cheddon Fitzpaine	643.95
Chipstable	119.73
Churchstanton	308.21
Combe Florey	122.31
Comeytrowe	2,088.55
Corfe	130.15
Creech St Michael	943.89
Durston	57.64
Fitzhead	123.31
Halse	143.54
Hatch Beauchamp	256.79
Kingston St Mary	460.80
Langford Budville	215.56
Lydeard St Lawrence/Tolland	198.30
Milverton	593.29
Neroche	246.02
North Curry	717.91

Norton Fitzwarren	696.58
Nynehead	153.26
Oake	329.74
Otterford	166.26
Pitminster	454.24
Ruishton/Thornfalcon	620.40
Sampford Arundel	131.54
Staplegrove	711.86
Stawley	120.43
Stoke St Gregory	384.75
Stoke St Mary	210.55
Taunton	15,914.40
Trull	1,022.07
Wellington	4,576.12
Wellington (Without)	297.40
West Bagborough	157.33
West Buckland	405.03
West Hatch	141.36
West Monkton	1,111.64
Wiveliscombe	1,086.71

Total

39,786.35

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Council Tax 'T' Figure Calculation for 2007/2008 Charge

TOTALS - ALL PARISHES

Description of information	Band A (disabled)	Band A	Band B	Band C	Band D
Total no of banded dwellings	0.00	6,654.00	14,737.00	9,097.00	6,775.13
Additions	0	76	214	121	95
Exempt dwellings	0	277	365	219	150
Demolished dwellings	0	0	0	0	0
Disabled relief aggregate	8	50	-6	-7	-6
Total no of banded dwellings	8.01	6,502.60	14,579.84	8,992.03	6,714.59
25% discounts	2	3,954	5,718	2,894	1,794
50% discounts	0	55	85	73	50
10% discounts	0	125	135	75	60
Discounts deduction	1	1,029	1,486	768	480
MOD properties (exemption clas	0	0	67	15	11
Net dwellings	7.51	5,474.10	13,161.20	8,239.16	6,246.09
Band D equivalent	4.17	3,649.40	10,236.49	7,323.70	6,246.09
less additions (Band D equiv.)	0.0	-50.4	-166.3	-107.6	-95.5
Summary Total as at 31 Octobe	4.2	3,599.0	10,070.2	7,216.1	6,149.5
Total	4.2	3,599.0	10,070.2	7,216.1	6,150.6

BAND D

MOD Properties (exemption class O)					
band D equivalent	0.00	0.00	52.00	13.00	11.00
ratio	5/9	6/9	7/9	8/9	9/9
gross amount	0.00	0.00	66.86	14.63	11.00

Appendix A

Band E	Band F	Band G	Band H	Totals	CTB1 return row at 30 Nov
5,205.00	3,128.00	1,382.00	89.00	47,067	1
72	57	32	1	668	per below
91	44	29	8	1,183	2
0	0	0	0	0	3
-6	-14	3	-22	0	line 6-line 5
5,180.32	3,127.03	1,387.88	59.81	46,552	
1,017	512	153	5	16,049	line 8 + line 9
48	37	37	5	390	line 13
23	16	11	0	445	line 15
281	148	58	4	4,252	
13	5	1	1	113	Gross number
4,912.86	2,983.78	1,331.23	57.06	42,413	
6,004.61	4,309.90	2,218.72	114.12	40,107.21	
-88.4	-82.4	-53.1	-1.6	-645	
5,916.2	4,227.5	2,165.6	112.5	39,461	
5,916.2	4,227.5	2,165.6	112.5	39,462	Should agree to 31 October
16.00	7.00	2.00	2.00	103	Line 20
11/9	13/9	15/9	18/9		
13.09	4.85	1.20	1.00	113	Also shown on Discount list

total

TAX BASE - BAND D EQUIVALEI

Band	A (disabled)	A	B	C	D
Taunton Deane Borough	4.31	3,649.60	10,236.72	7,323.78	6,246.36
Ash Priors	0.00	2.30	1.60	2.70	6.80
Ashbrittle	0.00	3.90	6.40	12.90	14.50
Bathealton	0.00	3.30	2.10	8.70	5.50
Bishops Hull	0.60	75.43	274.28	200.92	235.28
Bishops Lydeard/Cothelstone	0.00	74.41	306.07	483.75	355.27
Bradford on Tone	0.00	10.50	7.40	28.20	52.50
Burrowbridge	0.00	7.80	16.10	27.10	44.60
Cheddon Fitzpaine	0.00	15.28	92.15	186.58	104.10
Chipstable	0.00	0.70	12.00	15.80	17.70
Churchstanton	0.00	12.20	30.50	36.10	74.30
Combe Florey	0.00	0.80	4.90	12.70	16.30
Comeytrowe	0.00	44.31	363.92	663.71	400.65
Corfe	0.00	3.90	5.40	14.40	11.50
Creech St Michael	0.40	12.40	87.00	257.00	222.10
Durston	0.00	0.80	5.10	15.80	4.00
Fitzhead	0.00	0.00	8.80	12.00	25.00
Halse	0.00	2.50	3.10	8.10	20.30
Hatch Beauchamp	0.00	3.90	30.33	37.50	35.38
Kingston St Mary	0.00	17.28	50.28	38.93	37.01
Langford Budville	0.00	1.80	20.20	27.70	40.80
Lydeard St Lawrence/Tolland	0.00	3.80	25.80	17.50	23.90
Milverton	0.00	27.96	96.53	75.76	83.50
Neroche	0.00	1.90	16.40	35.50	36.60
North Curry	0.00	50.00	59.90	57.50	115.50
Norton Fitzwarren	0.00	141.80	147.50	174.70	121.80
Nynehead	0.00	7.10	8.40	20.90	23.30
Oake	0.00	27.20	18.10	37.00	64.40
Otterford	0.00	11.40	5.60	11.70	20.80
Pitminster	0.00	7.50	19.30	29.80	46.90
Ruishton/Thornfalcon	0.60	75.70	51.50	112.70	155.60
Sampford Arundel	0.00	3.20	6.80	18.10	23.70
Staplegrove	0.00	42.00	149.30	115.80	95.20
Stawley	0.00	2.80	7.60	12.00	10.80
Stoke St Gregory	0.00	10.34	71.76	38.71	80.36
Stoke St Mary	0.00	18.39	17.77	15.35	17.64
Taunton	2.10	2,166.80	6,070.63	2,992.74	2,245.50
Trull	0.00	19.07	52.42	98.18	146.16
Wellington	0.60	550.89	1,647.31	886.49	717.09
Wellington (Without)	0.00	4.30	9.10	20.70	48.90
West Bagborough	0.00	2.50	29.10	20.40	21.30

West Buckland	0.00	10.20	72.10	65.00	51.90
West Hatch	0.00	6.20	3.50	9.00	24.80
West Monkton	0.00	88.86	104.82	127.20	158.39
Wiveliscombe	0.00	76.17	217.85	240.45	188.72
	<u>4.31</u>	<u>3,649.60</u>	<u>10,236.72</u>	<u>7,323.78</u>	<u>6,246.36</u>
Non Collection Provision	0.03	29.20	81.89	58.59	49.97
COUNCIL TAX BASE	<u>4.27</u>	<u>3,620.41</u>	<u>10,154.83</u>	<u>7,265.19</u>	<u>6,196.39</u>

Appendix B

NTS

E	F	G	H	Totals
6,004.59	4,309.58	2,218.14	114.12	40,107.21
17.70	27.40	16.10	0.00	74.60
16.80	23.50	9.60	1.50	89.10
25.70	29.60	4.60	2.00	81.50
167.64	73.69	58.75	2.02	1,088.61
328.34	242.51	136.94	8.17	1,935.46
62.90	71.50	45.40	2.00	280.40
50.10	46.90	12.50	0.00	205.10
126.49	93.44	29.07	2.03	649.14
35.70	31.10	6.20	1.50	120.70
71.70	56.00	27.90	2.00	310.70
26.90	37.60	22.10	2.00	123.30
428.12	152.87	51.81	0.00	2,105.40
14.80	36.80	42.90	1.50	131.20
249.20	90.60	30.80	2.00	951.50
14.10	11.60	6.70	0.00	58.10
31.80	23.80	22.90	0.00	124.30
46.40	32.90	29.40	2.00	144.70
62.76	57.90	28.93	2.16	258.86
79.55	84.42	147.44	9.61	464.52
34.50	56.50	29.80	6.00	217.30
48.60	59.10	21.20	0.00	199.90
102.24	148.39	61.66	2.03	598.07
39.40	81.60	29.60	7.00	248.00
217.90	133.50	85.40	4.00	723.70
64.80	26.90	20.70	4.00	702.20
37.60	32.10	22.10	3.00	154.50
69.70	85.90	24.60	5.50	332.40
60.50	44.40	11.20	2.00	167.60
104.40	119.20	125.80	5.00	457.90
151.40	52.30	25.60	0.00	625.40
45.80	17.30	15.70	2.00	132.60
163.20	99.30	50.80	2.00	717.60
24.10	33.80	23.30	7.00	121.40
93.45	56.57	36.65	0.00	387.85
29.18	69.70	44.21	0.00	212.25
1,271.70	946.50	340.77	6.00	16,042.74
240.36	255.39	212.72	6.01	1,030.31
577.36	188.44	42.79	2.04	4,613.02
88.20	102.80	25.80	0.00	299.80
23.50	30.70	27.10	4.00	158.60

93.50	71.40	44.20	0.00	408.30	
32.70	45.50	20.80	0.00	142.50	
350.04	213.46	73.82	4.01	1,120.61	
183.75	114.71	71.79	2.04	1,095.47	
<u>6,004.59</u>	<u>4,309.58</u>	<u>2,218.14</u>	<u>114.12</u>	40,107.21	
48.04	34.48	17.75	0.91	320.86	(0.08%)
<u><u>5,956.55</u></u>	<u><u>4,275.11</u></u>	<u><u>2,200.40</u></u>	<u><u>113.20</u></u>	39,786.35	(99.2% Collected)

APPENDIX C

TAX BASE
LOCAL TAX BASE (WHOLE/PART AREAS)

	Band D Equivalents	Provision for Non Collection (at 0.8%)	Local Tax Base
Causton Deane Borough Council - whole area	40,107.21	320.86	39,786.35
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Ash Priors	74.60	0.60	74.00
Ashbrittle	89.10	0.71	88.39
Bathealton	81.50	0.65	80.85
Bishops Hull	1,088.61	8.71	1,079.90
Bishops Lydeard/Cothelstone	1,935.46	15.48	1,919.98
Bradford on Tone	280.40	2.24	278.16
Burrowbridge	205.10	1.64	203.46
Cheddon Fitzpaine	649.14	5.19	643.95
Chipstable	120.70	0.97	119.73
Churchstanton	310.70	2.49	308.21
Combe Florey	123.30	0.99	122.31
Comeytrowe	2,105.40	16.84	2,088.55
Corfe	131.20	1.05	130.15
Creech St Michael	951.50	7.61	943.89
Durston	58.10	0.46	57.64
Fitzhead	124.30	0.99	123.31
Halse	144.70	1.16	143.54
Hatch Beauchamp	258.86	2.07	256.79
Kingston St Mary	464.52	3.72	460.80
Langford Budville	217.30	1.74	215.56
Lydeard St Lawrence/Tolland	199.90	1.60	198.30
Milverton	598.07	4.78	593.29
Neroche	248.00	1.98	246.02
North Curry	723.70	5.79	717.91
Norton Fitzwarren	702.20	5.62	696.58
Nynehead	154.50	1.24	153.26
Oake	332.40	2.66	329.74
Otterford	167.60	1.34	166.26
Pitminster	457.90	3.66	454.24
Ruishton/Thornfalcon	625.40	5.00	620.40
Sampfod Arundel	132.60	1.06	131.54
Staplegrove	717.60	5.74	711.86
Stawley	121.40	0.97	120.43
Stoke St Gregory	387.85	3.10	384.75
Stoke St Mary	212.25	1.70	210.55

Taunton	16,042.74	128.34	15,914.40
Trull	1,030.31	8.24	1,022.07
Wellington	4,613.02	36.90	4,576.12
Wellington (Without)	299.80	2.40	297.40
West Bagborough	158.60	1.27	157.33
West Buckland	408.30	3.27	405.03
West Hatch	142.50	1.14	141.36
West Monkton	1,120.61	8.96	1,111.64
Wiveliscombe	1,095.47	8.76	1,086.71
	<u>40,107.21</u>	<u>320.86</u>	<u>39,786.35</u>