

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 8 DECEMBER 2004 REPORT OF THE FINANCIAL SERVICES MANAGER

COUNCIL TAX BASE 2005/06

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

EXECUTIVE SUMMARY

To approve the Local Council Tax Base for 2005/06, which is calculated at 39,010.22, an increase of 334.53 (0.86%) on the 2004/05 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 2005/06.

2 Introduction

- 2.1 The Council Tax Base, which is calculated annually, has to be set between 1 December and 31 January each year. Recent changes to legislation mean that there is now no requirement for Full Council to approve the tax base, it can therefore be approved by the Executive.
- 2.2 The Council tax base is the “Band D” equivalent of the properties included in the Valuation Officer’s banding list as at 11 October 2004, 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 99% was agreed, and this rate continues to be prudent for 2005/06.
- 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 2004/05 is 38,675.69 and the recommended base for 2005/06 of 39,010.22 represents an increase of 334.53 or 0.86%.

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 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 2005/06 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 2005/06 shall be 39,010.22 and for the parts of the area listed below shall, for 2005/06 be:-

Ash Priors	65.53
Ashbrittle	89.95
Bathealton	80.69
Bishops Hull	1,068.26
Bishops Lydeard/Cothelstone	1,892.53
Bradford on Tone	277.41
Burrowbridge	200.90
Cheddon Fitzpaine	629.82
Chipstable	115.32
Churchstanton	310.49
Combe Florey	111.69
Comeytrowe	2,058.96
Corfe	130.01
Creech St Michael	922.30
Durston	56.60
Fitzhead	120.37
Halse	143.65
Hatch Beauchamp	243.63
Kingston St Mary	434.64

Langford Budville	213.60
Lydeard St Lawrence/Tolland	193.83
Milverton	574.78
Neroche	238.16
North Curry	693.17
Norton Fitzwarren	722.27
Nynehead	149.33
Oake	322.79
Otterford	163.37
Pitminster	436.97
Ruishton/Thornfalcon	611.24
Sampfard Arundel	128.32
Staplegrove	711.03
Stawley	113.37
Stoke St Gregory	372.42
Stoke St Mary	197.37
Taunton	15,563.51
Trull	982.09
Wellington	4,536.05
Wellington (Without)	287.37
West Bagborough	152.37
West Buckland	403.34
West Hatch	137.62
West Monkton	1,070.90
Wiveliscombe	1,082.21
Total	39,010.22

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Council Tax 'T' Figure Calculation for 2005/2006 Charge

TOTALS - ALL PARISHES

Description of information	Band A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	(disabled)								
Total no of banded dwellings		6,426.00	14,608.00	8,946.00	6,664.00	5,111.00	3,063.00	1,345.00	85.00
Additions		98.00	232.00	132.00	90.00	56.00	35.00	16.00	1.00
Exempt dwellings		300.00	323.00	211.00	128.00	71.00	41.00	20.00	6.00
Demolished dwellings		0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
Disabled relief aggregate	7.00	53.00	-1.00	-4.00	-17.00	-8.00	-11.00	3.00	-22.00
Total no of banded dwellings	7.00	6,277.00	14,516.00	8,863.00	6,608.00	5,087.00	3,046.00	1,344.00	58.00
25% discounts	1.00	3,911.00	5,780.00	2,825.00	1,766.00	978.00	478.00	167.00	6.00
50% discounts	0.00	65.00	94.00	83.00	62.00	45.00	37.00	40.00	5.00
10% discounts	0.00	84.00	91.00	47.00	32.00	17.00	13.00	6.00	2.00
Discounts deduction	0.25	1,018.65	1,501.10	752.45	475.70	268.70	139.30	62.35	4.20
MOD properties (exemption class O)	0.00	0.00	52.00	13.00	11.00	16.00	7.00	2.00	2.00
Net dwellings	6.75	5,258.35	13,066.90	8,123.55	6,143.30	4,834.30	2,913.70	1,283.65	55.80
Band D equivalents	3.75	3,505.57	10,163.14	7,220.93	6,143.30	5,908.59	4,208.68	2,139.41	111.60

Appendix A

Totals

46,248.00
660.00
1,100.00
2.00
0.00

45,806.00

15,912.00
431.00
292.00
4,222.70

103.00

41,686.30

39,404.98

TAX BASE - BAND D EQUIVALENTS

Band	A (disabled)	A	B	C	D	E	F	G	H	Totals
Taunton Deane Borough	3.76	3,505.53	10,162.35	7,221.84	6,143.30	5,909.83	4,208.67	2,139.39	109.60	39,404.26
Ash Priors	0.00	2.10	0.78	3.11	7.25	15.89	24.56	12.50	0.00	66.19
Ashbrittle	0.00	3.50	7.39	13.33	13.00	16.50	25.64	10.00	1.50	90.86
Bathealton	0.00	2.17	1.56	9.69	5.50	25.67	30.33	4.58	2.00	81.50
Bishops Hull	0.56	71.87	274.09	200.67	232.25	164.88	73.31	59.42	2.00	1,079.05
Bishops Lydeard/Cothelstone	0.00	77.44	317.81	455.07	353.30	321.02	244.10	135.41	7.50	1,911.65
Bradford on Tone	0.00	9.60	7.89	29.33	51.00	64.78	71.86	43.75	2.00	280.21
Burrowbridge	0.00	7.60	17.50	27.24	45.90	49.19	45.50	10.00	0.00	202.93
Cheddon Fitzpaine	0.00	16.83	88.08	183.33	103.50	120.39	91.22	30.83	2.00	636.18
Chipstable	0.00	1.33	8.56	15.78	17.25	33.31	32.50	6.25	1.50	116.48
Churchstanton	0.00	11.50	31.31	36.45	73.50	76.26	55.10	27.50	2.00	313.62
Combe Florey	0.00	1.00	4.86	13.69	16.50	25.36	33.58	15.83	2.00	112.82
Comeytrove	0.00	43.00	355.99	657.24	392.75	428.76	150.94	51.08	0.00	2,079.76
Corfe	0.00	3.17	7.58	14.22	11.75	16.07	32.86	44.17	1.50	131.32
Creech St Michael	0.00	11.37	87.69	253.91	221.90	237.29	87.46	30.00	2.00	931.62
Durston	0.00	0.83	5.83	14.22	4.00	14.06	11.56	6.67	0.00	57.17
Fitzhead	0.00	0.00	8.75	14.67	23.00	28.42	23.83	22.92	0.00	121.59
Halse	0.00	2.33	3.11	8.44	19.75	48.28	32.86	28.33	2.00	145.10
Hatch Beauchamp	0.00	4.83	28.89	37.02	31.25	57.75	57.27	27.08	2.00	246.09
Kingston St Mary	0.00	15.43	48.73	36.00	36.25	74.43	81.61	139.58	7.00	439.03
Langford Budville	0.00	2.50	20.22	28.44	41.15	34.22	57.06	28.17	4.00	215.76
Lydeard St Lawrence/Tolland	0.00	4.83	25.47	15.92	25.50	49.80	53.44	20.83	0.00	195.79
Milverton	0.00	25.93	97.34	74.36	80.40	95.33	144.81	60.42	2.00	580.59
Neroche	0.00	0.00	15.75	34.23	36.75	39.42	76.92	32.50	5.00	240.57
North Curry	0.00	43.00	60.12	54.93	115.40	210.83	128.56	83.33	4.00	700.17
Norton Fitzwarren	0.00	118.03	155.48	179.56	124.70	78.83	37.56	25.41	10.00	729.57
Nynehead	0.00	6.93	9.14	22.80	21.50	37.89	32.50	17.08	3.00	150.84
Oake	0.00	24.83	19.17	38.58	61.25	70.89	81.25	24.58	5.50	326.05
Otterford	0.00	12.27	5.25	10.67	21.75	57.75	42.61	12.92	1.80	165.02
Pitminster	0.00	6.50	17.50	30.00	44.40	104.07	118.08	115.83	5.00	441.38
Ruishton/Thornfalcon	0.56	71.00	48.81	115.78	156.45	149.42	51.64	23.75	0.00	617.41
Sampford Arundel	0.00	3.17	7.19	17.33	20.90	45.53	19.50	14.00	2.00	129.62
Staplegrave	0.00	42.33	148.28	116.36	99.00	162.86	98.80	48.58	2.00	718.21
Stawley	0.00	1.00	7.58	9.56	12.00	26.58	31.63	19.17	7.00	114.52
Stoke St Gregory	0.00	10.83	70.70	38.67	76.65	91.85	57.06	30.42	0.00	376.18
Stoke St Mary	0.00	17.83	17.11	15.33	18.00	27.81	65.36	37.92	0.00	199.36
Taunton	2.08	2,100.70	5,997.06	2,941.33	2,179.55	1,245.51	918.52	328.17	7.80	15,720.71
Trull	0.00	18.17	50.47	100.66	148.40	230.27	232.63	207.91	3.50	992.01
Wellington	0.56	539.16	1,642.86	876.36	708.50	577.99	191.10	43.33	2.00	4,581.86
Wellington (Without)	0.00	3.50	8.75	20.58	48.50	85.25	97.86	25.83	0.00	290.27
West Bagborough	0.00	1.83	27.22	19.69	23.25	22.61	31.06	26.25	2.00	153.91
West Buckland	0.00	9.33	74.08	63.11	52.90	91.97	73.52	42.50	0.00	407.41
West Hatch	0.00	5.67	3.50	7.56	24.25	33.92	43.69	20.42	0.00	139.01
West Monkton	0.00	88.33	98.31	125.07	151.90	337.64	204.39	72.08	4.00	1,081.72
Wiveliscombe	0.00	61.96	228.59	241.55	190.65	183.27	113.02	72.09	2.00	1,093.14
	3.76	3,505.53	10,162.35	7,221.84	6,143.30	5,909.83	4,208.67	2,139.39	109.60	39,404.26
Non Collection Provision	0.04	35.06	101.62	72.22	61.43	59.10	42.09	21.39	1.10	394.04
COUNCIL TAX BASE	3.72	3,470.48	10,060.72	7,149.62	6,081.87	5,850.73	4,166.58	2,117.99	108.50	39,010.22

TAX BASE
LOCAL TAX BASE (WHOLE/PART AREAS)

	Band D Equivalents	Provision for Non Collection	Local Tax Base
Taunton Deane Borough Council - whole area	39,404.26	394.04	39,010.22
Ash Priors	66.19	0.66	65.53
Ashbrittle	90.86	0.91	89.95
Bathealton	81.50	0.82	80.69
Bishops Hull	1,079.05	10.79	1,068.26
Bishops Lydeard/Cothelstone	1,911.65	19.12	1,892.53
Bradford on Tone	280.21	2.80	277.41
Burrowbridge	202.93	2.03	200.90
Cheddon Fitzpaine	636.18	6.36	629.82
Chipstable	116.48	1.16	115.32
Churchstanton	313.62	3.14	310.49
Combe Florey	112.82	1.13	111.69
Comeytrowe	2,079.76	20.80	2,058.96
Corfe	131.32	1.31	130.01
Creech St Michael	931.62	9.32	922.30
Durston	57.17	0.57	56.60
Fitzhead	121.59	1.22	120.37
Halse	145.10	1.45	143.65
Hatch Beauchamp	246.09	2.46	243.63
Kingston St Mary	439.03	4.39	434.64
Langford Budville	215.76	2.16	213.60
Lydeard St Lawrence/Tolland	195.79	1.96	193.83
Milverton	580.59	5.81	574.78
Neroche	240.57	2.41	238.16
North Curry	700.17	7.00	693.17
Norton Fitzwarren	729.57	7.30	722.27
Nynehead	150.84	1.51	149.33
Oake	326.05	3.26	322.79
Otterford	165.02	1.65	163.37
Pitminster	441.38	4.41	436.97
Ruishton/Thornfalcon	617.41	6.17	611.24
Sampford Arundel	129.62	1.30	128.32
Staplegrove	718.21	7.18	711.03
Stawley	114.52	1.15	113.37
Stoke St Gregory	376.18	3.76	372.42
Stoke St Mary	199.36	1.99	197.37
Taunton	15,720.71	157.21	15,563.51
Trull	992.01	9.92	982.09
Wellington	4,581.86	45.82	4,536.05
Wellington (Without)	290.27	2.90	287.37
West Bagborough	153.91	1.54	152.37
West Buckland	407.41	4.07	403.34
West Hatch	139.01	1.39	137.62
West Monkton	1,081.72	10.82	1,070.90
Wiveliscombe	1,093.14	10.93	1,082.21
	<u>39,404.26</u>	<u>394.04</u>	<u>39,010.22</u>