

Taunton Deane Borough Council

Executive – 7 December 2011

Council Tax Base 2012/2013

Report of the Financial Services Manager (Southwest One)

(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 2012/13, which is calculated at 41216.39, an increase of 825.79 (2.04%) on the 2011/12 Tax Base.</p>
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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 2012/13.
- 2.2 The Tax Base is the Band D equivalent of the properties included in the Valuation Officer's banding list as at 16 October 2011, 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 2012/13 is 1.0%, (also 1.0% previous year) giving an anticipated collection rate of 99.0%.
- 3.2 The Council Tax Base for 2011/12 is 40,390.60 and the recommended Base for 2012/13 of 41,216.39, which represents an increase of 825.79 or 2.04%. This significant increase is largely because the tax base for the past two years was set prudently low by anticipating low or no growth in

properties, as the Collection Fund (where Council Tax proceeds are accounted) was reporting an increasing deficit position. The Collection Fund is now projecting a surplus position. The Tax Base calculation for 2012/13 reflects the actual increase in properties plus a reasonable estimate for new housing growth.

- 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 Finance Comments

- 4.1 This is a finance report and there are no additional comments.

5 Legal Comments

- 5.1 The approval of the contents of this report will ensure compliance with the requirements of the Local Authority (Calculation of Tax Base) Regulations 1992. The tax base must be approved by 31 January 2012 to comply with the regulations.

6 Links to Corporate Aims, Environmental and Community Safety Implications, Equalities Impact, Risk Management, and Partnership Implications

- 6.1 Not applicable.

7 Recommendations

- 7.1 The Executive is recommended to approve:
 - a) The calculation of the 2012/13 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 2012/13 Tax Base for the whole area for the year shall be 41,216.39 and for the parts of the area listed below shall be:

Parish Area	Tax Base	Parish Area	Tax Base
Ash Priors	84.83	Neroche	255.27
Ashbrittle	95.72	North Curry	741.43
Bathealton	89.28	Norton Fitzwarren	932.33
Bishops Hull	1,112.99	Nynehead	164.15
Bishops Lydeard/Cothelstone	1,122.35	Oake	333.34
Bradford on Tone	293.94	Otterford	174.06
Burrowbridge	205.99	Pitminster	464.42
Cheddon Fitzpaine	643.53	Ruishton/Thornfalcon	624.94
Chipstable	133.31	Sampford Arundel	127.60
Churchstanton	337.87	Staplegrove	748.42
Combe Florey	122.05	Stawley	128.82
Comeytrove	2,111.95	Stoke St Gregory	384.63
Corfe	133.48	Stoke St Mary	210.86
Cotford St Luke	821.67	Taunton	16,226.62
Creech St Michael	999.23	Trull	1,032.39
Durston	59.10	Wellington	4,852.37
Fitzhead	122.29	Wellington (Without)	304.54
Halse	142.58	West Bagborough	169.77
Hatch Beauchamp	268.82	West Buckland	448.31
Kingston St Mary	463.52	West Hatch	143.00
Langford Budville	238.94	West Monkton	1,184.22
Lydeard St Lawrence/Tolland	208.84	Wiveliscombe	1,128.51
Milverton	624.11	GRAND TOTAL	41,216.39

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APPENDIX A

COUNCIL TAX 'T' FIGURE CALCULATION FOR 2012/13 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	7,218	15,293	9,527	6,988	5,535	3,269	1,501	98	49,429.00
Plus:Additions	0	0	50	0	200	0	0	0	0	250.00
Less:Exempt dwellings	0	394	458	273	152	109	61	19	10	1,476.00
Less:Demolished dwellings	0	0	0	0	0	0	0	0	0	0.00
Disabled relief aggregate	7	41	7	-12	2	-18	-9	7	-25	0.00
Total no of banded dwellings	7.00	6,865.00	14,892.00	9,242.00	7,038.00	5,408.00	3,199.00	1,489.00	63.00	48,203.00
25% discounts	1	4,113	5,603	2,859	1,839	1,060	497	177	10	16,159.00
50% discounts	0	69	66	74	49	64	43	52	7	424.00
10% discounts	0	164	104	69	52	52	39	14	0	494.00
Discounts deduction	0.25	1,079.15	1,444.15	758.65	489.45	302.20	149.65	71.65	6.00	4,301.15
Net dwellings	6.75	5,785.85	13,447.85	8,483.35	6,548.55	5,105.80	3,049.35	1,417.35	57.00	43,901.85
Band D equivalents	3.75	3,857.23	10,459.44	7,540.76	6,548.55	6,240.42	4,404.62	2,362.25	114.00	41,531.02
MOD properties (exemption class O)	0.00	0.00	40.50	11.60	11.00	19.50	10.10	5.00	4.00	101.70
Total Tax Base	3.75	3,857.23	10,499.94	7,552.36	6,559.55	6,259.92	4,414.72	2,367.25	118.00	41,632.72

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	3.75	3,857.23	10,499.94	7,552.36	6,559.55	6,259.92	4,414.72	2,367.25	118.00	41,632.72
Ash Priors	0.00	4.27	2.72	3.11	7.25	20.47	29.61	16.25	2.00	85.68
Ashbrittle	0.00	3.83	6.61	12.00	14.50	18.03	27.30	12.92	1.50	96.69
Bathealton	0.00	4.77	1.56	8.89	6.50	22.61	33.94	7.92	4.00	90.18
Bishops Hull	0.56	72.73	283.15	215.47	245.30	165.31	80.17	60.00	3.50	1,126.18
Bishops Lydeard/Cothelstone	0.00	67.10	211.67	215.47	233.45	165.31	93.89	141.25	4.00	1,132.13
Bradford on Tone	0.00	9.27	7.78	28.44	54.50	64.47	77.28	53.17	2.00	296.91
Burrowbridge	0.00	7.17	17.69	25.78	45.90	51.03	47.67	10.83	2.00	208.07
Cheddon Fitzpaine	0.00	14.83	91.00	185.78	104.65	134.75	88.69	28.33	2.00	650.03
Chipstable	0.00	7.43	10.62	15.24	16.25	37.28	34.67	11.67	1.50	134.66
Churchstanton	0.00	15.17	29.75	35.78	72.50	83.11	70.06	32.92	2.00	341.28
Combe Florey	0.00	1.00	4.86	11.56	16.25	26.28	39.00	22.33	2.00	123.28
Comeytrowe	0.00	43.17	372.52	690.04	395.00	421.97	156.00	54.58	0.00	2,133.28
Corfe	0.00	2.67	6.61	15.11	11.75	11.00	39.94	46.25	1.50	134.83
Cotford St Luke	0.00	9.33	98.19	289.56	123.90	163.96	143.36	1.67	0.00	829.97
Creech St Michael	0.56	12.00	88.01	262.67	233.15	270.42	98.94	39.58	4.00	1,009.32
Durston	0.00	0.50	5.83	15.33	4.00	12.83	11.19	10.00	0.00	59.69
Fitzhead	0.00	0.50	6.81	16.67	25.75	28.11	21.52	24.17	0.00	123.52
Halse	0.00	1.67	3.31	7.56	21.25	45.83	31.99	30.42	2.00	144.02
Hatch Beauchamp	0.00	3.33	33.44	40.40	34.90	64.96	63.92	28.58	2.00	271.54
Kingston St Mary	0.00	19.83	49.58	35.69	45.05	78.41	85.22	145.42	9.00	468.20
Langford Budville	0.00	2.67	19.25	31.33	42.00	43.08	61.61	35.42	6.00	241.36
Lydeard St Lawrence/Tolland	0.00	5.50	26.25	15.78	24.15	50.11	61.24	27.92	0.00	210.95
Milverton	0.00	27.27	97.34	78.49	99.00	103.89	155.35	67.08	2.00	630.42
Neroche	0.00	5.00	17.89	36.80	34.75	40.94	84.72	33.75	4.00	257.85
North Curry	0.00	45.20	64.36	60.18	116.75	206.49	156.94	95.00	4.00	748.92
Norton Fitzwarren	0.00	159.53	218.14	225.78	205.15	72.26	32.03	22.47	6.00	941.36
Nynehead	0.56	7.50	8.56	21.33	23.00	43.08	35.03	23.75	3.00	165.81
Oake	0.00	26.93	19.17	36.36	67.25	68.14	90.28	24.58	4.00	336.71
Otterford	0.00	11.00	5.64	11.24	25.90	61.29	50.41	8.33	2.00	175.82
Pitminster	0.00	11.60	16.64	31.11	41.90	109.69	122.99	126.67	8.50	469.11
Ruishton/Thornfalcon	0.00	70.60	52.11	111.47	157.80	159.19	55.25	20.83	4.00	631.26
Sampford Arundel	0.00	3.83	7.39	16.44	21.90	40.52	21.31	16.50	1.00	128.89
Staplegrove	0.00	41.27	158.59	114.22	120.30	168.12	99.74	51.75	2.00	755.98
Stawley	0.00	5.03	6.81	13.78	10.25	28.72	36.11	22.92	6.50	130.12
Stoke St Gregory	0.00	11.77	74.47	39.02	81.75	85.86	58.14	37.50	0.00	388.51
Stoke St Mary	0.00	18.33	16.92	15.78	14.25	35.02	66.44	46.25	0.00	212.99
Taunton	2.08	2,322.30	6,148.11	2,981.29	2,301.75	1,350.29	915.01	365.70	4.00	16,390.53
Trull	0.00	23.70	51.53	109.33	154.50	241.82	238.69	217.75	5.50	1,042.82
Wellington	0.00	556.03	1,685.83	981.60	760.15	672.10	196.08	49.58	0.00	4,901.38
Wellington (Without)	0.00	8.33	7.97	26.22	42.75	90.44	106.89	25.00	0.00	307.61
West Bagborough	0.00	1.17	30.53	16.22	23.15	29.03	37.56	29.83	4.00	171.48
West Buckland	0.00	10.77	96.06	67.33	50.50	102.85	67.17	56.67	1.50	452.84
West Hatch	0.00	7.33	3.69	8.44	24.00	37.58	42.97	20.42	0.00	144.44
West Monkton	0.00	91.33	107.33	123.29	222.30	337.21	226.63	84.58	3.50	1,196.18
Wiveliscombe	0.00	82.67	227.66	248.98	182.55	196.04	121.77	78.75	1.50	1,139.91
Total	3.75	3,857.23	10,499.94	7,552.36	6,559.55	6,259.92	4,414.72	2,367.25	118.00	41,632.72
Non Collection Provision (1.0%)	-0.04	-38.57	-105.00	-75.52	-65.60	-62.60	-44.15	-23.67	-1.18	-416.33
COUNCIL TAX BASE	3.71	3,818.66	10,394.94	7,476.83	6,493.95	6,197.32	4,370.57	2,343.58	116.82	41,216.39

APPENDIX C

2012/13 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	41,632.72	-416.33	41,216.39
Ash Priors	85.68	-0.86	84.83
Ashbrittle	96.69	-0.97	95.72
Bathealton	90.18	-0.90	89.28
Bishops Hull	1,124.23	-11.24	1,112.99
Bishops Lydeard/Cothelstone	1,133.69	-11.34	1,122.35
Bradford on Tone	296.91	-2.97	293.94
Burrowbridge	208.07	-2.08	205.99
Cheddon Fitzpaine	650.03	-6.50	643.53
Chipstable	134.66	-1.35	133.31
Churchstanton	341.28	-3.41	337.87
Combe Florey	123.28	-1.23	122.05
Comeytrowe	2,133.28	-21.33	2,111.95
Corfe	134.83	-1.35	133.48
Cotford St Luke	829.97	-8.30	821.67
Creech St Michael	1,009.32	-10.09	999.23
Durston	59.69	-0.60	59.10
Fitzhead	123.52	-1.24	122.29
Halse	144.02	-1.44	142.58
Hatch Beauchamp	271.54	-2.72	268.82
Kingston St Mary	468.20	-4.68	463.52
Langford Budville	241.36	-2.41	238.94
Lydeard St Lawrence/Tolland	210.95	-2.11	208.84
Milverton	630.42	-6.30	624.11
Neroche	257.85	-2.58	255.27
North Curry	748.92	-7.49	741.43
Norton Fitzwarren	941.74	-9.42	932.33
Nynehead	165.81	-1.66	164.15
Oake	336.71	-3.37	333.34
Otterford	175.82	-1.76	174.06
Pitminster	469.11	-4.69	464.42
Ruishton/Thornfalcon	631.26	-6.31	624.94
Sampford Arundel	128.89	-1.29	127.60
Staplegrove	755.98	-7.56	748.42
Stawley	130.12	-1.30	128.82
Stoke St Gregory	388.51	-3.89	384.63
Stoke St Mary	212.99	-2.13	210.86
Taunton	16,390.53	-163.91	16,226.62
Trull	1,042.82	-10.43	1,032.39
Wellington	4,901.38	-49.01	4,852.37
Wellington (Without)	307.61	-3.08	304.54
West Bagborough	171.48	-1.71	169.77
West Buckland	452.84	-4.53	448.31
West Hatch	144.44	-1.44	143.00
West Monkton	1,196.18	-11.96	1,184.22
Wiveliscombe	1,139.91	-11.40	1,128.51
COUNCIL TAX BASE	41,632.72	-416.33	41,216.39