



Executive Committee

No Direct Ward Relevance

27th January 2010

CALCULATION OF COUNCIL TAX BASE – 2010/11

(Report of the Head of Financial Revenues & Benefits Services)

1. Summary of Proposals

To enable Members to set the Council Tax Base for 2010/11.

2. Recommendations

The Committee is asked to **RESOLVE** that

- 1) the calculation of the Council's Tax Base for the whole and parts of the area for 2010/11, as detailed in the Appendices to the report, be approved; and
- 2) in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the figures calculated by the Redditch Borough Council as its tax base for the whole area for the year 2010/11 be 27,470.42 and for the parts of the area listed below be:

Parish of Feckenham: 363.54

Rest of Redditch: 27,106.88.

3. Financial, Legal, Policy, Risk and Climate Change / Carbon Management Implications

Financial

- 3.1 The Local Authorities (Calculation of Tax Base) Regulations 1992 require a billing authority to notify its major precepting bodies (and its Parishes if they require the information) of the Tax Base, for the whole or part of the area as required, for the following financial year. The precepting bodies, Worcestershire County Council, West Mercia Police Authority & Hereford & Worcester Fire and Rescue Authority, need this information in order to calculate and notify the Borough Council of their precept requirements for 2010/11 and so that the tax setting resolutions can be finalised. This will enable bills to be produced and despatched early in March 2010.
- 3.2 The legislation also requires a billing authority to calculate the tax base for any "special areas" within its boundary. There are no such areas within the Redditch Borough.

- 3.3 It is necessary to outline the method by which these calculations have been carried out in order that the Council can formally adopt them for the purposes of the 1992 Regulations.

Legal

- 3.4 The Council is required to determine the Council Tax Base in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, as amended.

Policy

- 3.5 The recommendations in this report are within the Council's agreed policies relating to the tax base.

Risk

- 3.6 There are no implications arising from this report.

Climate Change / Carbon Management

- 3.7 There are no implications arising from this report.

Report

4. Background

- 4.1 In October 2008 form CTB1 was submitted to the Department for Communities and Local Government. This analyses the draft Valuation List of properties into the various bands and then provides further details of those properties which are subject to the full charge, those entitled to discounts and those which are exempt.
- 4.2 This report is a summary of that return updated to include any known changes since November. It also makes provision for anticipated changes which could arise for a variety of reasons such as appeals, new properties or properties falling off the list. An allowance of 1.00% has been made for non-collection of the tax.

5. Key Issues

- 5.1 The figures can be summarised as follows:

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| | <u>REDDITCH</u> | <u>FECKENHAM</u> | <u>WHOLE AREA</u> |
|--|------------------|------------------|-------------------|
| No. of dwellings | 34,706 | 335 | 35,041 |
| No. of chargeable dwellings | 34,109 | 329 | 34,438 |
| Net chargeable dwellings (After deduction of discounts) | 31,127.50 | 301.25 | 31,428.75 |
| Relevant Amount (Band D Equivalent) | 27,380.69 | 367.21 | 27,747.90 |
| Collection Rate | 99.00% | 99.00% | 99.00% |
| Tax Base | <u>27,106.88</u> | <u>363.54</u> | <u>27,470.42</u> |

5.2 Appendix A shows a more detailed breakdown of the calculation for the whole area.

5.3 Appendix B shows the same information analysed between Feckenham Parish and the rest of the Borough.

6. Other Implications

Asset Management - None

Community Safety - None

Human Resources - None

Social Exclusion - None

Environment / Sustainability - None

7. Lessons Learnt

The Tax Base for 2010/11 has been calculated to be 27,470.42. Once this has been agreed the County Council, Police Authority and Fire Authority will be notified and the figures will be used in the setting of the Council Tax to be presented to the Executive Committee, and approved by the Council, in February.

8. **Background Papers**

CTB1 (October 2008) return.

9. **Consultation**

There has been no consultation other than with relevant Borough Council Officers.

10. **Author of Report**

The author of this report is Sam Morgan (Financial Services Manager), who can be contacted on Ext. 3790 (e mail sam.morgan@redditchbc.gov.uk) for more information.

11. **Appendices**

Appendix A - Redditch Borough Council - Tax Base 2010/11.

Appendix B - Feckenham Parish - Tax Base 2010/11.