

REDDITCH BOROUGH COUNCIL

EXECUTIVE COMMITTEE

12th January 2011

COUNCIL TAX BASE 2011/12

Relevant Portfolio Holder	Councillor Michael Braley, Portfolio Holder for Corporate Management
Relevant Head of Service	Teresa Kristunas, Head of Finance & Resources
Key Decision	

1. SUMMARY OF PROPOSALS

The report enables Members to set the Council Tax Base for 2011/12.

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 2011/12, 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 Redditch Borough Council as its tax base for the whole area for the year 2011/12 be 27,569.18 and for the parts of the area listed below be:

Parish of Feckenham	<u>367.29</u>
Rest of Redditch	<u>27,201.89</u>

3. BACKGROUND

- 3.1 In October 2010, 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.
- 3.2 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.

REDDITCH BOROUGH COUNCIL

EXECUTIVE COMMITTEE

12th January 2011

4. KEY ISSUES

4.1 The figures can be summarised as follows:

	<u>REDDITCH</u>	<u>FECKENHAM</u>	<u>WHOLE AREA</u>
No. of dwellings	34,817	335	35,152
No. of chargeable dwellings	34,265	331	34,596
Net chargeable dwellings (After deduction of discounts)	31,253.50	303.25	31,556.75
Relevant Amount (Band D Equivalent)	27,476.66	371	27,847.66
Collection Rate	99.00%	99.00%	99.00%
Tax Base	<u>27,201.89</u>	<u>367.29</u>	<u>27,569.18</u>

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

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

5. FINANCIAL IMPLICATIONS

The increase of 98.76 Band D equivalent properties will result in additional income for the Borough of £20,659.

6. LEGAL IMPLICATIONS

6.1 The Local Authorities (Calculation of Tax Base) Regulations 1992 require a billing authority to notify its major precepting bodies (and its Parishes, if required) of the Tax Base, for the whole or part of the area for the following financial year. The precepting bodies - Worcestershire County Council, West Mercia Police Authority and Hereford & Worcester Fire & Rescue Service - need this information in order to calculate and notify the Borough Council of their precept requirements for 2011/12. This will enable tax

REDDITCH BOROUGH COUNCIL

EXECUTIVE COMMITTEE

12th January 2011

setting resolutions to be finalised and bills to be produced early in March 2011.

6.2 The legislation also requires a billing authority to calculate the tax base for any "special areas" within its boundary. There are no such areas in the Redditch Borough.

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

7. POLICY IMPLICATIONS

There are none identified.

8. COUNCIL OBJECTIVES

The Council is required to set a Council Tax Base each year, this forms part of the process of setting the following year budget. Failure to do so will result in the Council not being a Well Managed Organisation.

9. RISK MANAGEMENT INCLUDING HEALTH & SAFETY CONSIDERATIONS

There are none identified.

10. CUSTOMER IMPLICATIONS

The Tax Base for 2011/12 has been calculated to be 27,569.18. Once this has been agreed, the County Council, Police Authority and Fire Service 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, on 21st February 2011.

11. EQUALITIES AND DIVERSITY IMPLICATIONS

There are none identified.

12. VALUE FOR MONEY IMPLICATIONS, PROCUREMENT AND ASSET MANAGEMENT

There are none identified.

**EXECUTIVE
COMMITTEE**

12th January 2011

13. CLIMATE CHANGE, CARBON IMPLICATIONS AND BIODIVERSITY

There are none identified.

14. HUMAN RESOURCES IMPLICATIONS

There are none identified.

15. GOVERNANCE/PERFORMANCE MANAGEMENT IMPLICATIONS

There are none identified.

**16. COMMUNITY SAFETY IMPLICATIONS INCLUDING SECTION 17 OF
CRIME AND DISORDER ACT 1998**

There are none identified.

17. HEALTH INEQUALITIES IMPLICATIONS

There are none identified.

18. LESSONS LEARNT

None.

19. COMMUNITY AND STAKEHOLDER ENGAGEMENT

None.

REDDITCH BOROUGH COUNCIL

**EXECUTIVE
COMMITTEE**

12th January 2011

20. OTHERS CONSULTED ON THE REPORT

Portfolio Holder	No
Chief Executive	No
Executive Director (S151 Officer)	Yes
Deputy Chief Executive/Executive Director – Leisure, Environment and Community Services	No
Executive Director – Planning & Regeneration, Regulatory and Housing Services	No
Director of Policy, Performance and Partnerships	No
Head of Service	Yes
Head of Resources	No
Head of Legal, Equalities & Democratic Services	No
Corporate Procurement Team	No

21. WARDS AFFECTED

All Wards.

22. APPENDICES

Appendix A Redditch Borough Council Tax Base 2011/12;
Appendix B Feckenham Parish Council Tax Base 2011/12,
 Redditch Borough Council Tax Base (Excluding the Parish of
 Feckenham) 2011/12.

REDDITCH BOROUGH COUNCIL

**EXECUTIVE
COMMITTEE**

12th January 2011

23. BACKGROUND PAPERS

CTB1 (October 2010) return.

AUTHOR OF REPORT

Name: Kayleigh Bradford
E Mail: kayleigh.bradford@redditchbc.gov.uk
Tel: (01527) 64252 extn. 3172