

# EXECUTIVE COMMITTEE

10th January 2012

## COUNCIL TAX BASE 2012/13

Relevant Portfolio Holder	Cllr. Braley, Portfolio Holder for Corporate Management
Portfolio Holder Consulted	✓
Relevant Head of Service	Teresa Kristunas, Head of Finance and Resources
Wards Affected	All Wards
Key Decision	

### 1. SUMMARY OF PROPOSALS

- 1.1 To enable Members to set the Council Tax Base for 2012/13.

### 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 2012/13, 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 2012/13 be 27,611.67 and for the parts of the area listed below be:

Parish of Feckenham	<b>363.60</b>
Rest of Redditch	<u><b>27,248.07</b></u>
	<u><b>27,611.67</b></u>

### 3. KEY ISSUES

#### Financial Implications

- 3.1 In October 2011, 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. 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.

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3.2 The figures can be summarised as follows:

	<u>REDDITCH</u>	<u>FECKENHAM</u>	<u>WHOLE AREA</u>
No. of dwellings	34,922	335	35,257
No. of chargeable dwellings	34,315	329	34,644
Net chargeable dwellings (After deduction of discounts)	31,293.50	300.75	31,594.25
Relevant Amount (Band D Equivalent)	27,523.31	367.27	27,890.58
Collection Rate	99.00%	99.00%	99.00%
Tax Base	<u>27,248.07</u>	<u>363.60</u>	<u>27,611.67</u>

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

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

3.5 The increase of 42.92 Band D equivalent properties will result in additional income for the Borough of £8,978.

**Legal Implications**

3.6 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 Authority - need this information in order to calculate and notify the Borough Council of their precept requirements for 2012/13. This will enable tax setting resolutions to be finalised and bills to be produced early in March 2012.

3.7 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.

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- 3.8 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.

**Service/Operational Implications**

- 3.9 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.

**Customer / Equalities and Diversity Implications**

- 3.10 The Tax Base for 2012/13 has been calculated to be 27,611.67. 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, on 20th February 2012.

**4. RISK MANAGEMENT**

- 4.1 Nothing identified.

**5. APPENDICES**

Appendix A Redditch Borough Council Tax Base 2012/13  
Appendix B Feckenham Parish Council Tax Base 2012/13  
Redditch Borough Council Tax Base (Excluding the  
Parish of Feckenham) 2012/13.

**6. BACKGROUND PAPERS**

CTB1 (October 2011) return.

**AUTHOR OF REPORT**

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