

REPORT TO THE EXECUTIVE		Report No. 10
Date of Meeting	6 th December 2007	
Title of Report	Calculation of Tax Base 2008/09	
Portfolio	Resources & Democracy	
Link to Corporate Priorities	Buoyant Economy	
Key Decision	Yes	
Executive Workplan Ref	A15	
Public Report	Yes	

Summary of Report

To submit to Executive the recommended Council Tax Base for 2008/09 and to recommend the necessary statutory resolution on General Fund Expenses.

Officer Recommendations

- 1. In accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the amount calculated by North Wiltshire District Council as its Council Tax Base for the year 2008/09 shall be 51,188 as set out in Appendix 1.**
- 2. The amounts calculated as the Council Tax Bases of the various parish areas for 2008/09 shall be as set out in Appendix 1.**
- 3. For the purposes of Section 35 (1) of the Local Government Finance Act 1992, with the exception of special items (Parish Council Precepts), all expenses falling on the Council's General Fund be declared general expenses chargeable on the District as a whole.**

Other than those implications agreed with the relevant Officers and referred to below, there are no other implications associated with this report.

Financial Implications	Legal Implications	Community & Environmental Implications	Human Resources Implications	Equality & Diversity Implications
Yes	None	None	None	None

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1. Introduction

- 1.1 The Council Tax Regulations require the full Council to determine the Council Tax Base for the forthcoming year. The determination must be made between 1st December and 31st January in the preceding financial year.
- 1.2 The council are required to calculate the number of Band 'D' equivalent properties in the district. The revenues SX3 system calculates this figure based upon the number of properties that are currently banded from A to H and takes into account the existing discounts and exemptions awarded. An estimate of the likely number of new Band 'D' equivalent properties being built in the district is then added to this figure.
- 1.3 The total number of properties in the district at 16th November 2007 is shown below.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
6411	10505	14069	9826	7950	4851	2618	317	56547

2. Options

- 2.1 The council tax base is a statutory requirement.

3. Background Information

- 3.1 The Tax Base calculation is set out in **Appendix 1**, attached.
- 3.2 The calculations shown in **Appendix 1** to this report includes the individual calculation for each parish. The tax base for North Wiltshire for 2008/09 is **51,188** Band D equivalents. This was **50,255** in 2007/08, an increase of **933 (1.86%)**.
- 3.4 **The calculations have been made as follows:**
- 3.4.1 The third column shows the current number of Band D equivalent properties held on the Council's revenues SX3 system. This figure takes into account properties that are exempt or entitled to a discount. The council now awards just 10% discount to second and long term empty homes.
- 3.4.2 The fourth column shows the Band D equivalent properties owned by the Ministry of Defence (MOD), for which a payment in lieu of Council Tax is received.
- 3.4.3 The fifth column is an estimate of the likely increase to the tax base for new properties that will be built and banded during the year. This has been calculated from information of planning commencements received, which are regularly inspected to ensure they are brought into the Valuation List at the earliest opportunity.
- 3.4.4 The sixth column totals the previous three columns.
- 3.4.5 The seventh column allows for the likely collection rate and shows the 2008/09 Tax Base for Council Tax setting purposes. A collection rate of 98.5%

has been used this year, thus making an allowance for bad and doubtful debts.

3.4.6 The eighth column shows the 2007/08 Tax Base for comparison.

4. General Fund Expenses

- 4.1 Sections 34 and 35 of the Local Government Finance Act 1992 requires the identification of Special Items, of which, the precepts by the Town and Parish Councils is such a Special Item. When framing the Council Tax Resolution in February, a recommendation on Special Items is required so that the Parish precept can be levied by the District.

5. Financial Implications

- 5.1 The Council Tax base is used to calculate the level of next year's Council Tax, as follows:

Table: Calculation of Council Tax Base 2008-09

Total of Band D Equivalents at November 2007	49,845.2	
MOD Band D Equivalents	1,216.6	
Increase in Band D's Nov 2007 to March 2009	<u>902.4</u>	
	51,964	
Less provision for non-collection	<u>776-</u>	1.5%
Total Band Equivalent properties	<u>51,188</u>	(50,255 2007-08)

- 5.2 There are no increased costs as a result of this report.

6. Risk Analysis

- 6.1 There is a low risk that the Council has overestimated the number of Band D properties in the District or that they will collect less than 98.5% of the council tax due. Either situation could lead to a deficit in the Collection Fund, resulting in additional funds being added in the following year.

Appendices:	<ul style="list-style-type: none"> Appendix 1 Council Tax Base 2008/09
Background Documents Used in the Preparation of this Report:	<ul style="list-style-type: none"> Information obtained from Revenues SX3 System

Previous Decisions Connected with this Report

Report	Committee & Date	Minute Reference
<ul style="list-style-type: none"> None 		