

Title: **Council Tax Base**

Portfolio Holder: **Cllr While – Finance Portfolio Holder**

Reporting officer: **Andy Brown – Financial Accountant**

Key decision: Yes

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### **Purpose**

By law, the Council has to approve its tax base annually, which is then used to set the council tax for the following year.

### **Background**

The tax base is the average number of Band D equivalent properties in our district after adjustments for houses under construction and reductions in discounts. It represents the value that one pound on the average council tax bill will generate.

### **Key Issues**

#### **Tax Base Calculation**

The tax base is calculated by converting all of the properties in the district into Band D equivalents. For instance, Band A is six ninths of Band D, Band B seven-ninths, Band C eight-ninths....etc., until you get to Band H which is twice as much as Band D.

#### **Tax Base 2008/09**

The total number of Band D equivalent properties in West Wiltshire has been calculated as 47,201.40. This figure is then adjusted as follows:

<b>ADD</b>	New houses to be banded by the Listing Officer
<b>ADD</b>	New houses to be completed within the year
<b>ADD</b>	Reduction in discount on second homes

The final figure for 2008/09 is 47,580.78 properties, compared with 47,191.17 in 2007/08.

### **Effect on strategies and codes**

These are contained within the report.

### **Risk management implications**

If the council fails to approve a tax base it will have failed to meet its legal requirement. The risk is viewed as low with medium impact.

## **Finance and performance implications**

The finance implications are outlined in the report. There are no direct finance and performance implications.

## **Legal and human rights implications**

By law the council has to approve its tax base annually. There are no human rights implications arising from this report.

## **Next steps**

The approved tax base will be used in the calculations of the 2008-09 budget and the setting of the council tax. The level will also be communicated to other precepting authorities in the district.

## **Recommendations**

1. The second homes discount continues unchanged at 10%.
2. The long term empty homes discount continues unchanged at 10%.
3. The calculation of the Council's taxbase for the whole and parts of the District as set out in Appendix A for 2008/09 be approved.
4. In accordance with the Local Authorities (calculation of the tax base) Regulations 1992, the amount calculated by West Wiltshire District Council as its tax base for the whole of the area for the year 2008/09 shall be 47,580.78.

## **Key decision box**

Statement of reason for key decision	To approve the tax base calculation for 2008/09
Options considered and rejected	Statutory requirement
Date of implementation	1 April 2008

Background Papers:

**COUNCIL TAX BASE 2008-09  
SPLIT BETWEEN TOWNS AND PARISHES**

Bradford on Avon	3,912.42	Horningsham	170.08
Melksham	4,878.31	Keevil	223.40
Trowbridge	10,653.54	Limpley Stoke	296.74
Warminster	6,190.83	Longbridge Deverill	396.71
Westbury	4,800.72	Melksham Without	2,698.83
		Monkton Farleigh	193.63
Atworth	507.77	North Bradley	709.39
Bishopstrow	65.27	Norton Bavant	56.08
Boyton	90.69	Semington	379.90
Bratton	526.61	Sherrington	36.03
Broughton Gifford	348.10	Southwick	713.26
Bulkington	124.70	South Wraxall	210.46
Chapmanslade	315.47	Staverton	564.77
Chitterne	140.74	Steeple Ashton	456.06
Codford	353.36	Stockton	91.30
Corsley	348.79	Sutton Veny	329.57
Coulston	81.43	Upper Deverill	169.10
Dilton Marsh	736.64	Upton Lovell	92.06
Edington	352.98	Upton Scudamore	141.37
Great Hinton	101.77	West Ashton	284.70
Heytesbury & Knook	355.22	Westwood	500.18
Heywood	305.97	Wingfield	187.16
Hilperton	1,858.08	Winsley	939.43
Holt	691.16		
			<b>47,580.78</b>

**Tax Base 2008-09: 47,580.78**

Local Land Drainage Area Split:

<b>Avon and Dorset</b>	<b>8,633.21</b>
<b>Bristol and Avon</b>	<b>38,947.57</b>