

West Wiltshire District Council

Cabinet

12 January 2005

Council Tax Base for 2005/06

1. 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.

2. Background

The tax base is the average number of Band D equivalent properties in our district after adjustments for bad debt provisions and band changes. It represents the value that one pound on the average council tax bill will generate.

3. 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 2005/06

The total number of Band D equivalent properties in West Wiltshire has been calculated as 45,411.30. This figure is then adjusted as follows:

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

The final figure for 2005/06 is 45,754.54 properties, compared with 45,064.02 in 2004/05.

Financial implications: These are outlined in the report

Legal issues: There are no legal implications arising from this report.

Human rights: The Human Rights implications of the actions recommended in this report have been considered and are acceptable and the checklist has been addressed.

4. Recommendations

- (a) The second homes discount continues unchanged.
- (b) The empty homes discount continues unchanged.
- (c) The calculation of the Council's tax base for the whole and parts of the District as set out in Appendix A for 2005/06 be approved.
- (d) 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 2005/06 shall be 45,754.54.

Statement of reasons for recommendation	To approve the tax base calculation for 2005/06
Options considered and rejected	Statutory requirement
Date for implementation	1 April 2005

Plain English Guidance Given

Authors

Cllr Roy While
Portfolio Holder

Tracey Gay
Financial Accountant

15/12/04

List of Appendices

Appendix A - Taxbase 2005/06

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Appendix A

COUNCIL TAX BASE 2005-06 - SPLIT BETWEEN TOWNS AND PARISHES

Bradford on Avon	3,863.40	Horningsham	171.82
Melksham	4,698.70	Keevil	224.91
Trowbridge	10,337.61	Limpley Stoke	298.87
Warminster	5,962.96	Longbridge Deverill	398.76
Westbury	4,498.60	Melksham Without	2,596.11
		Monkton Farleigh	189.79
Atworth	487.80	North Bradley	713.10
Bishopstrow	61.38	Norton Bavant	52.80
Boyton	91.36	Semington	381.68
Bratton	509.80	Sherrington	35.33
Broughton Gifford	342.97	Southwick	695.89
Bulkington	124.60	South Wraxall	207.10
Chapmanslade	307.06	Staverton	311.30
Chitterne	138.36	Steeple Ashton	449.66
Codford	337.70	Stockton	90.46
Corsley	352.48	Sutton Veny	316.09
Coulston	82.63	Upper Deverill	168.28
Dilton Marsh	725.37	Upton Lovell	89.54
Edington	343.37	Upton Scudamore	139.50
Great Hinton	101.90	West Ashton	199.56
Heytesbury & Knook	345.58	Westwood	495.06
Heywood	300.76	Wingfield	157.80
Hilperton	1,788.75	Winsley	922.17
Holt	645.82		
			45,754.54

Tax Base 2005-06: 45,754.54

Local Land Drainage Area Split:-

Avon and Dorset	8,354.74
Bristol and Avon	37,399.80