

Title: **Taxbase Report**

Portfolio Holder: **Cllr Carbin – Finance Portfolio Holder**

Reporting Officer: **Tracey Gay - Financial Accountant**

Key Decision: **Yes**

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 houses under construction and reductions in discounts. 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 2006/07

The total number of Band D equivalent properties in West Wiltshire has been calculated as 46,046.70. 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
ADD	Reduction in discount on long term empty homes

The final figure for 2006/07 is 46,498.98 properties, compared with 45,754.54 in 2005/06.

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 long term empty homes discount is recommended to Council to be reduced to 10%.
- (c) The calculation of the Council's taxbase for the whole and parts of the District as set out in Appendix A for 2006/07 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 2006/07 shall be 46,498.98.

Statement of reasons for recommendation	To approve the tax base calculation for 2006/07
Options considered and rejected	Statutory requirement
Date for implementation	1 April 2006

Plain English Guidance Given

Authors

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22/12/05

List of Appendices

Appendix A - Taxbase 2006/07

File ref: N:\Coll Fund-Council Tax\2006-2007\Taxbase Calculation\Tax Base
Report 2006-07

File location: Finance F33

Appendix A

COUNCIL TAX BASE 2006-07 - SPLIT BETWEEN TOWNS AND PARISHES

Bradford on Avon	3,900.88	Horningsham	171.63
Melksham	4,736.57	Keevil	222.57
Trowbridge	10,471.88	Limpley Stoke	298.67
Warminster	6,088.06	Longbridge Deverill	401.67
Westbury	4,611.92	Melksham Without	2,674.80
		Monkton Farleigh	192.97
Atworth	496.43	North Bradley	714.37
Bishopstrow	62.49	Norton Bavant	56.30
Boyton	93.03	Semington	385.52
Bratton	500.73	Sherrington	35.53
Broughton Gifford	347.05	Southwick	703.01
Bulkington	121.90	South Wraxall	209.83
Chapmanslade	310.26	Staverton	411.38
Chitterne	141.86	Steeple Ashton	450.77
Codford	349.14	Stockton	94.15
Corsley	351.50	Sutton Veny	321.02
Coulston	82.23	Upper Deverill	168.77
Dilton Marsh	729.52	Upton Lovell	90.14
Edington	344.72	Upton Scudamore	143.06
Great Hinton	104.26	West Ashton	229.90
Heytesbury & Knook	345.25	Westwood	494.14
Heywood	301.05	Wingfield	157.19
Hilperton	1,804.45	Winsley	930.80
Holt	645.61		
			46,498.98

Tax Base 2006-07: 46,498.98

Local Land Drainage Area Split:-

Avon and Dorset	8,516.92
Bristol and Avon	37,982.06