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Report

Subject: : Council Tax Base
Report to : The Council
Date : 10 December 2007
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Cabinet Member for Finance: Councillor Roberts

COUNCIL TAX BASE

1. PURPOSE OF REPORT

The purpose of this report is to ensure that the Council Tax Base for 2008/2009 is calculated in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 and approved by the Council. In addition, the Council is notified of the arrangements for dealing with surpluses/deficits on the Collection Funds.

2. BACKGROUND AND INFORMATION

2.1 The Tax Base has to be approved by Council before 31 January 2008, therefore the final decision has to be taken at the Council meeting on 10 December 2007.

2.2 The stages in the calculation of the tax base are:-

- (i) *Calculations are to be made of the "relevant amount" for the year for each of the valuation Bands shown in the billing Authority's valuation list in its area. For each Band this amount represents the estimated full year equivalent number of chargeable dwellings listed in the Band – after taking into account those which are to be treated as in that Band and not in that Band for the purposes of disabled relief, and reduced to take account of the discounts estimated to be granted in respect of those dwellings and estimates of other changes in 2007/2008 – expressed as the equivalent number of Band D dwellings.*
- (ii) *The "relevant amounts" for each Band are then aggregated.*
- (iii) *The Authority then multiplies this aggregate of all relevant amounts by its estimated collection rate for the year. The resulting figure is the Authority's Council Tax Base for its area for the year concerned.*



Awarded in:
Housing Services
Waste and Recycling Services



(iv) *The Council Tax Base is then calculated for those parts of the billing Authority's area subject to a special item e.g. a parish precept.*

2.3 The results of the calculation of the Council Tax Base for the Authority and for each part of its area are shown at Annex A. The County Council, the Police Authority and the Fire Authority have to be advised of the Tax Base by 31 January 2008.

2.4 An estimate of the surplus or deficit on the Council Tax Collection Fund has to be made, by law, on or before 15 January 2008. Council Tax surpluses/deficits will be credited or charged to the District Council, Wiltshire County Council, Wiltshire Police Authority and Wiltshire Fire Authority in proportion to their precepts.

The Council Tax Collection Fund surplus/deficit will have to be set on or before 15 January 2008 and in order to meet this deadline this is normally delegated to the Head of Financial Services.

2.5 The overall effect to the Council of all the changes described in section 2.2 is an increase in the tax base of 415 Band D properties from 2007/2008 to 2008/2009 which will yield a further £51,000 in council tax per annum.

2.6 The current estimate of the collection fund surplus (for this Council only) is zero compared with a deficit/surplus of zero for 2007/2008.

3. RECOMMENDATIONS

It is recommended that:

3.1 The report of the Head of Financial Services for the calculation of the Council's Tax Base for the year 2008/2009 be approved.

3.2 Pursuant to the report by the Head of Financial Services and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the amount calculated by the Salisbury District Council as its Council Tax Base for the various parts of its area are as shown in **Annex A**.

3.3 The decision upon the Council Tax Collection Fund surplus/deficit be delegated to the Head of Financial Services.

ANNEX A

| | RELEVANT AMOUNTS | COUNCIL TAX BASE |
|----------------------|---------------------|---------------------|
| WHOLE AREA | 45,973.28 | 45,513.60 |
| PARISH | | |
| Alderbury | 952.35 | 942.83 |
| Allington | 197.58 | 195.61 |
| Alvediston | 47.36 | 46.89 |
| Amesbury | 3,332.65 | 3,299.32 |
| Ansty | 68.72 | 68.04 |
| Barford St Martin | 223.45 | 221.22 |
| Berwick St James | 77.64 | 76.86 |
| Berwick St John | 132.50 | 131.18 |
| Berwick St Leonard | 17.49 | 17.32 |
| Bishopstone | 280.16 | 277.35 |
| Bowerchalke | 178.41 | 176.63 |
| Britford | 180.36 | 178.55 |
| Broadchalke | 317.34 | 314.17 |
| Bulford | 1,213.14 | 1,201.01 |
| Burcombe | 62.39 | 61.77 |
| Chicklade | 38.25 | 37.87 |
| Chilmark | 242.49 | 240.07 |
| Cholderton | 95.53 | 94.57 |
| Clarendon Park | 114.49 | 113.34 |
| Compton Chamberlayne | 59.69 | 59.09 |
| Coombe Bissett | 362.70 | 359.07 |
| Dinton | 283.22 | 280.39 |
| Donhead St Andrew | 241.19 | 238.78 |
| Donhead St Mary | 478.85 | 474.06 |
| Downton | 1,310.99 | 1,297.88 |
| Durnford | 180.22 | 178.42 |
| Durrington | 2,135.22 | 2,113.86 |
| East Knoyle | 340.73 | 337.32 |
| Ebbesbourne Wake | 104.28 | 103.24 |
| Figheldean | 233.39 | 231.06 |
| Firsdown | 279.97 | 277.17 |
| Fonthill Bishop | 46.58 | 46.11 |
| Fonthill Gifford | 61.52 | 60.91 |
| Fovant | 336.83 | 333.46 |
| Great Wishford | 139.57 | 138.17 |
| Grimstead | 265.94 | 263.29 |

| | RELEVANT AMOUNTS | COUNCIL TAX BASE |
|----------------------------|-----------------------------|-----------------------------|
| Hindon | 236.77 | 234.40 |
| Idmiston | 904.32 | 895.27 |
| Kilmington | 131.53 | 130.22 |
| Landford | 570.56 | 564.85 |
| Laverstock & Ford | 2,016.21 | 1,996.05 |
| Maiden Bradley | 138.21 | 136.83 |
| Mere | 1,173.11 | 1,161.38 |
| Milston | 55.67 | 55.12 |
| Netherhampton | 198.86 | 196.87 |
| Newton Tony | 173.87 | 172.13 |
| Odstock | 265.39 | 262.74 |
| Orcheston | 107.84 | 106.77 |
| Pitton & Farley | 363.38 | 359.74 |
| Quidhampton | 159.47 | 157.88 |
| Redlynch | 1,553.83 | 1,538.30 |
| Salisbury City | 15,154.51 | 15,002.97 |
| Salisbury Charter Trustees | 15,154.51 | 15,002.97 |
| Sedgehill & Semley | 291.79 | 288.87 |
| Shrewton | 763.27 | 755.64 |
| South Newton | 247.99 | 245.51 |
| Stapleford | 134.87 | 133.52 |
| Steeple Langford | 253.32 | 250.79 |
| Stourton | 97.87 | 96.89 |
| Stratford Tony | 31.16 | 30.84 |
| Sutton Mandeville | 129.81 | 128.51 |
| Swallowcliffe | 102.11 | 101.09 |
| Teffont | 135.09 | 133.74 |
| Tilshead | 133.58 | 132.25 |
| Tisbury | 883.64 | 874.80 |
| Tollard Royal | 65.51 | 64.85 |
| West Dean | 105.56 | 104.50 |
| West Knoyle | 63.06 | 62.43 |
| West Tisbury | 281.89 | 279.07 |
| Whiteparish | 693.37 | 686.44 |
| Wilsford-cum-Lake | 61.33 | 60.72 |
| Wilton | 1,364.53 | 1,350.89 |
| Winterbourne | 580.93 | 575.12 |
| Winterbourne Stoke | 86.57 | 85.71 |
| Winterslow | 886.43 | 877.57 |
| Woodford | 233.74 | 231.40 |
| Wylve | 212.17 | 210.05 |
| Zeals | 296.97 | 294.00 |