

RECORD OF OFFICER DECISION

APPROVAL FOR SETTING OF THE COUNCIL TAX BASE 2021/22

Decision made

To approve the setting of the Council Tax Base for the financial year 2021/22 as **187,517.35** band D equivalent properties.

Made by: ANDY BROWN, Interim Corporate Director of Resources

Background

1. As the Interim Corporate Director for Resources, I am responsible for any matters relating to finance and the Collection Fund, of which Council Tax forms a part in the County of Wiltshire on behalf of Wiltshire Council. The power to make a decision in respect of this matter is delegated to me pursuant to Wiltshire Council's Constitution.

Reason for decision

2. The Council is required to approve its Council Tax Base annually, in accordance with the Local Government Finance Act 1992 and The Local Authorities (Calculation of Council Tax Base (England)) Regulations 2012. Before the Council Tax can be set by the Council in February 2021 a calculation must be made and approved of the Council Tax Base, which is an annual requirement as laid out in the Local Government Finance Act 1992.
3. The Council Tax Base 2021/2022 must be notified to Major Precepting Authorities (the Office of the Police & Crime Commissioner for Wiltshire & Swindon and Dorset & Wiltshire Fire and Rescue Service) and Local Precepting Authorities (Town and Parish Councils) by 31 January 2021.

BACKGROUND

4. The Council Tax Base is the taxable capacity of an area (e.g. Wiltshire) or part of an area (e.g. a Parish/Town Council).
5. The County of Wiltshire is split into 2 primary taxable areas: the Wiltshire Area and the Swindon Area. Wiltshire Council is responsible for setting the Council Tax Base for the Wiltshire Area whilst Swindon Borough Council is responsible for setting the Council Tax Base for the Swindon Area.
6. There is a statutory requirement for the Council Tax Base to be set. The Tax Base is used to calculate the Council Tax Requirement included in the Financial Plan which supports the Council's Business Plan.

COUNCIL TAX BASE CALCULATION & COMPLETION OF THE CTB1 FORM TO CENTRAL GOVERNMENT

7. The starting point for the calculation is the list of properties and their tax band as at 14 September 2020 which has been supplied to the Council by the external Valuation Office, which is an executive agency of HM Revenue & Customs (HMRC).
8. The list is broken down into Town and Parish order and then adjusted to allow for various discounts, reductions and exemptions, for each band, which it holds on 5 October 2020. These include:
 - Properties which will be entirely exempt so no tax is payable e.g. those occupied entirely by students.
 - Properties which will attract a 25% reduction e.g. those with a single adult occupier.
 - Properties which will attract a 50% reduction e.g. those where all of the adult residents qualify for a reduction (certain Care Homes for example).
 - Properties which attract a 50% levy because they have been unoccupied for over 2 years
 - Properties which will be treated as being in a lower band because they have been adapted for a severely disabled person.
 - Properties which will be on the valuation list but which attract discounts or disablement relief or are exempt, for only part of the year.
 - Properties which are in receipt of local council tax support

This results in an estimate of the number of full year equivalents within each band. Each band is then converted into "band D equivalents" by applying the factor laid down by legislation.

| Band | A | B | C | D | E | F | G | H |
|-------|-----|-----|-----|-----|------|------|------|------|
| Ratio | 6/9 | 7/9 | 8/9 | 9/9 | 11/9 | 13/9 | 15/9 | 18/9 |

(For example, a band A property is multiplied by 6 and divided by 9 to arrive at the "band D equivalent" figure, whilst a band H property is multiplied by 18 and divided by 9 (equal to multiplying by 2). All these are then added together to give a total of "band D equivalents"). The total is then adjusted in respect of class O exempt dwellings. This refers to an adjustment to add in a consolidated figure for the MOD estate.

9. This final figure provides a tax base that was submitted to Central Government by 16 October 2020.

CTB1 Tax Base to set Council Tax Base for 2021/2022

10. Additions are made to the tax base for estimates of newly built and occupied properties in 2021/2022 and the remaining part of 2020/2021.
11. The Council is then required to decide what its collection rate is likely to be and multiply its relevant tax base by this percentage to give its Council Tax Base (see

Adjustment for Collection Rate in the table, paragraph 12). A collection rate of 100% would assume 100% collection and thus a zero adjustment whereas a collection rate of less than 100% allows for an element of non-collection and subsequently results in a reduction to the Tax Base.

12. In 2020/2021 the Council set its collection rate at 99.75% with an adjusted collection rate of 82.50% where local council tax support reductions (discounts) in respect of working age claimants were applied. The resulting 2020/2021 overall collection rate adjustment was 98.92%. For 2021/2022 this report recommends that it is prudent to retain both collection rates at 99.75% and 82.50% respectively as this reflects current expectations for collection; current debt levels are consistent with previous years and although the number of households in receipt of Universal Credit is growing, at this stage the cohort affected is not material but will be kept under review. There have been no material changes to the Council Tax Reduction scheme. The resulting 2021/2022 overall collection rate adjustment is 98.92%.

13. The following table summarises the calculation:

| | Wiltshire Council Tax Base (Number of band D Equivalent Properties) |
|--|--|
| Approved Council Tax Base 2020/2021 | 187,935.69 |
| Council Tax Base 2021/2022: | |
| Council Tax Base per CTB1 Form (as at 16 October 2020) | 188,095.30 |
| Adjustment for New Builds | 1,775.25 |
| Adjustment for Collection Rate | (2,353.20) |
| Council Tax Base 2021/2022 | 187,517.35 |

14. To calculate the Band D Council Tax for Wiltshire Council, the Council Tax Base is divided into the Council's Council Tax Requirement. The Council Tax Requirement is formally set at the budget setting meeting of Full Council on 23 February 2021. This date is subject to Wiltshire Council being notified of the major precepting requirements.

15. An estimate of the surplus or deficit on the Council Tax Collection Fund must be made by 15 January 2021. Council Tax surplus or deficits will be credited or charged

to Wiltshire Council, the Office of the Police & Crime Commissioner for Wiltshire & Swindon and Dorset & Wiltshire Fire and Rescue Service in proportion to their precept.

16. As a result of pressures associated with COVID-19 pandemic, it is likely that a larger-than-normal deficit will be calculated on the 2020-21 Collection Fund in January 2021, creating a resource and budget pressure for 2021-22. Government has therefore amended secondary legislation to allow authorities to spread the estimated deficit on the 2020-21 Collection Fund over the three years 2021-22 to 2023-24. The revenue budgets will reflect the approach taken by the council in allowing for these losses and the approach to funding them.
17. The Interim Corporate Director of Resources will determine the estimated Collection Fund balances (council tax and business rates) as at 31 March 2020 by 15 January 2021 by delegated decision.
18. The Council Tax Base 2021/2022 for the whole of the Wiltshire Area broken down for each Town and Parish is set out in Appendix A. The Council Tax Base for the Wiltshire Area for 2021/2022 is 187,517.35 band D equivalent properties (187,935.69 in 2020/2021).
19. I confirm that in making this decision I have considered the following in line with Wiltshire Council's Constitution: **(Please insert 'Yes' / 'No' / 'Not Applicable' and any other comments necessary to evidence the issue identified has been addressed)**

| | |
|--|-----|
| Key decision requirements | |
| Views of relevant cabinet member(s), committee chairman, area board(s) | Yes |
| Consultation with cabinet member(s), the Leader and Scrutiny (for Executive decisions taken under Emergency Powers) | Yes |
| Consultation with local members (as appropriate) | No |
| Consideration of the area boards and delegated decision checklist for officers on the issue of when and how to involve local councillors and area boards in decisions about local services | No |
| Implication of any council policy, initiative, strategy or procedure | Yes |
| Consultation in accordance with requirements and expectations of consultation with the public | N/A |

| | |
|--|-----|
| Range of options available | N/A |
| Staffing, financial and legal implications | Yes |
| Evidence of due regard having been given to the Public Sector Equality Duty. | N/A |
| Risk assessment | N/A |
| Involvement of statutory officers and/or directors | Yes |
| Regional or national guidance from other bodies | Yes |
| The council's constitution | Yes |
| Contract is suitable for execution under the e-signature process | N/A |

Conflict of Interest

20. Not applicable.

Other options considered

- 21. The setting of the Council Tax Base is not optional, it is a legal requirement

- 22. There is a low risk that the Council has overestimated the number of band D properties. However, assumptions on new builds and their occupation are prudent and controls are in place to ensure large variations are investigated.

- 23. There is a low risk that the actual collection rate of Council Tax due is less than the anticipated level because of the current economic conditions. This risk has been assessed within this report has been reflected in the light of previous experience.



Made by:

ANDY BROWN, Interim Corporate Director of Resources

Date: 4 December 2020

Appendix A - Wiltshire Council Tax Base 2021/22

| Parish / Town | 2021/2022 Band D Tax Base | Parish / Town | 2021/2022 Band D Tax Base |
|---|---------------------------------|---------------------------------------|---------------------------------|
| Aldbourn Parish Council | 797.65 | Chirton Parish Council | 181.99 |
| Alderbury Parish Council | 983.09 | Chitterne Parish Council | 136.35 |
| All Cannings Parish Council | 273.29 | Cholderton Parish Council | 89.68 |
| Allington Parish Council | 209.21 | Christian Malford Parish Council | 355.33 |
| Alton Parish Council | 112.99 | Chute Forest Parish Council | 89.28 |
| Alvediston Parish Meeting | 48.51 | Chute Parish Council | 170.78 |
| Amesbury Town Council | 4,359.14 | Clarendon Park Parish Council | 134.06 |
| Ansty Parish Council | 78.40 | Clyffe Pypard Parish Council | 154.89 |
| Ashton Keynes Parish Council | 687.65 | Codford Parish Council | 352.65 |
| Atworth Parish Council | 488.45 | Colerne Parish Council | 948.43 |
| Avebury Parish Council | 217.75 | Collingbourne Ducis Parish Council | 378.71 |
| Barford St Martin Parish Council | 205.62 | Collingbourne Kingston Parish Council | 227.98 |
| Baydon Parish Council | 302.58 | Compton Bassett Parish Council | 111.58 |
| Beechingstoke Parish Council | 65.92 | Compton Chamberlayne Parish Council | 61.74 |
| Berwick Bassett & W/Bourne Monkton Parish Council | 98.64 | Coombe Bissett Parish Council | 364.11 |
| Berwick St James Parish Council | 80.90 | Corsham Town Council | 4,904.43 |
| Berwick St John Parish Council | 132.36 | Corsley Parish Council | 357.23 |
| Berwick St Leonard Parish Council | 14.50 | Coulston Parish Council | 79.45 |
| Biddestone Parish Council | 257.30 | Cricklade Town Council | 1,610.99 |
| Bishops Cannings Parish Council | 1,295.20 | Crudwell Parish Council | 528.92 |
| Bishopstone Parish Council | 278.71 | Dauntsey Parish Council | 257.61 |
| Bishopstrow Parish Council | 69.26 | Devizes Town Council | 5,849.91 |
| Bowerchalke Parish Council | 177.20 | Dilton Marsh Parish Council | 713.59 |
| Box Parish Council | 1,704.30 | Dinton Parish Council | 310.26 |
| Boyton Parish Council | 86.83 | Donhead St Andrew Parish Council | 253.36 |
| Bradford On Avon Town Council | 4,082.89 | Donhead St Mary Parish Council | 473.69 |
| Bratton Parish Council | 496.33 | Downton Parish Council | 1,378.39 |
| Braydon Parish Council | 31.17 | Durnford Parish Council | 190.54 |
| Bremhill Parish Council | 478.92 | Durrington Town Council | 2,564.07 |
| Brinkworth Parish Council | 635.14 | East Kennett Parish Council | 57.15 |
| Britford Parish Council | 178.58 | East Knoyle Parish Council | 350.66 |
| Broad Hinton & W/Bourne Bassett Parish Council | 396.19 | Easterton Parish Council | 270.86 |
| Broad Town Parish Council | 267.78 | Easton Grey Parish Council | 43.32 |
| Broadchalke Parish Council | 314.21 | Easton Royal Parish Council | 139.89 |
| Brokenborough Parish Council | 99.63 | Ebbesbourne Wake Parish Council | 106.40 |
| Bromham Parish Council | 767.50 | Edington Parish Council | 332.45 |
| Broughton Gifford Parish Council | 356.68 | Enford Parish Council | 259.39 |
| Bulford Parish Council | 1,408.03 | Erlestoke Parish Council | 93.75 |
| Bulkington Parish Council | 120.65 | Etchilhampton Parish Council | 72.39 |
| Burbage Parish Council | 839.52 | Everleigh Parish Council | 90.89 |
| Burcombe Parish Council | 64.76 | Figheldean Parish Council | 225.08 |
| Buttermere Parish Council | 32.02 | Firsdown Parish Council | 277.79 |
| Calne Town Council | 6,130.00 | Fittleton Parish Council | 116.35 |
| Calne Without Parish Council | 1,366.70 | Fonthill Bishop Parish Council | 42.34 |
| Castle Combe Parish Council | 175.77 | Fonthill Gifford Parish Council | 61.34 |
| Chapmanslade Parish Council | 314.89 | Fovant Parish Council | 333.22 |
| Charlton Parish Council | 238.81 | Froxfield Parish Council | 149.77 |
| Charlton St Peter & Wilsford Parish Council | 85.47 | Fyfield & West Overton Parish Council | 395.32 |
| Cherhill Parish Council | 353.67 | Grafton Parish Council | 339.25 |
| Cheverell Magna (Great Cheverell) Parish Council | 247.51 | Great Bedwyn Parish Council | 576.76 |
| Chicklade Parish Council | 38.39 | Great Hinton Parish Council | 104.14 |
| Chilmark Parish Council | 243.90 | Great Somerford Parish Council | 394.78 |
| Chilton Foliat Parish Council | 188.31 | Great Wishford Parish Council | 133.34 |
| Chippenham Town Council | 12,597.63 | Grimstead Parish Council | 285.33 |
| Chippenham Without Parish Council | 88.03 | Grittleton Parish Council | 288.93 |

Appendix A - Wiltshire Council Tax Base 2021/22

| Parish / Town | 2021/2022 Band D Tax Base | Parish / Town | 2021/2022 Band D Tax Base |
|--------------------------------------|---------------------------------|------------------------------------|---------------------------------|
| Ham Parish Council | 109.46 | North Wraxall Parish Council | 215.70 |
| Hankerton Parish Council | 153.68 | Norton & Foxley Parish Meeting | 66.33 |
| Heddington Parish Council | 195.31 | Norton Bavant Parish Council | 58.35 |
| Heytesbury & Knook Parish Council | 338.68 | Oaksey Parish Council | 252.73 |
| Heywood Parish Council | 309.84 | Odstock Parish Council | 249.81 |
| Hilmarton Parish Council | 317.64 | Ogbourne St Andrew Parish Council | 197.58 |
| Hilperton Parish Council | 1,618.29 | Ogbourne St George Parish Council | 234.99 |
| Hindon Parish Council | 237.43 | Orcheston Parish Council | 107.29 |
| Holt Parish Council | 683.76 | Patney Parish Council | 68.46 |
| Horningsham Parish Council | 167.87 | Pewsey Parish Council | 1,550.19 |
| Hullavington Parish Council | 497.83 | Pitton & Farley Parish Council | 370.26 |
| Idmiston Parish Council | 915.07 | Potterne Parish Council | 591.89 |
| Keevil Parish Council | 223.93 | Poulshot Parish Council | 154.88 |
| Kilmington Parish Council | 135.89 | Preshute Parish Council | 84.56 |
| Kington Langley Parish Council | 372.03 | Purton Parish Council | 2,468.56 |
| Kington St Michael Parish Council | 324.57 | Quidhampton Parish Council | 155.78 |
| Lacock Parish Council | 486.61 | Ramsbury Parish Council | 932.99 |
| Landford Parish Council | 969.07 | Redlynch Parish Council | 1,189.42 |
| Langley Burrell Parish Council | 170.73 | Rowde Parish Council | 489.34 |
| Latton Parish Council | 251.76 | Royal Wootton Bassett Town Council | 4,697.36 |
| Laverstock & Ford Parish Council | 3,769.31 | Rushall Parish Council | 73.33 |
| Lea & Cleverton Parish Council | 426.03 | Salisbury City Council | 14,667.27 |
| Leigh Parish Council | 143.52 | Savernake Parish Council | 136.82 |
| Limpley Stoke Parish Council | 303.28 | Seagry Parish Council | 168.77 |
| Little Bedwyn Parish Council | 128.58 | Sedgehill & Semley Parish Council | 291.80 |
| Little Cheverell Parish Council | 81.70 | Seend Parish Council | 527.58 |
| Little Somerford Parish Council | 186.24 | Semington Parish Council | 379.53 |
| Longbridge Deverill Parish Council | 398.78 | Shalbourne Parish Council | 316.15 |
| Luckington Parish Council | 303.75 | Sherrington Parish Council | 36.21 |
| Ludgershall Town Council | 1,694.56 | Sherston Parish Council | 720.60 |
| Lydiard Millicent Parish Council | 777.44 | Shrewton Parish Council | 768.65 |
| Lydiard Tregoze Parish Council | 218.77 | Sopworth Parish Council | 68.01 |
| Lyneham & Bradenstoke Parish Council | 1,512.80 | South Newton Parish Council | 231.85 |
| Maiden Bradley Parish Council | 136.16 | South Wraxall Parish Council | 226.32 |
| Malmesbury Town Council | 2,169.06 | Southwick Parish Council | 755.23 |
| Manningford Parish Council | 188.98 | St Paul Without | 1,020.31 |
| Marden Parish Council | 55.02 | Stanton St Bernard Parish Council | 82.41 |
| Market Lavington Parish Council | 764.91 | Stanton St Quintin Parish Council | 269.86 |
| Marlborough Town Council | 3,476.60 | Stapleford Parish Council | 141.37 |
| Marston Meysey Parish Council | 108.79 | Staverton Parish Council | 680.06 |
| Marston Parish Council | 77.87 | Steeple Ashton Parish Council | 439.62 |
| Melksham Town Council | 5,599.26 | Steeple Langford Parish Council | 243.36 |
| Melksham Without Parish Council | 2,654.78 | Stert Parish Council | 90.72 |
| Mere Parish Council | 1,208.76 | Stockton Parish Council | 84.89 |
| Mildenhall Parish Council | 214.43 | Stourton Parish Council | 99.14 |
| Milston Parish Council | 58.77 | Stratford Tony Parish Council | 32.56 |
| Milton Lilbourne Parish Council | 269.17 | Sutton Bengier Parish Council | 546.89 |
| Minety Parish Council | 694.94 | Sutton Mandeville Parish Council | 138.29 |
| Monkton Farleigh Parish Council | 182.24 | Sutton Veny Parish Council | 314.54 |
| Netheravon Parish Council | 381.44 | Swallowcliffe Parish Council | 104.33 |
| Netherhampton Parish Council | 64.92 | Teffont Parish Council | 157.64 |
| Nettleton Parish Council | 353.72 | Tidcombe & Fosbury Parish Council | 57.16 |
| Newton Toney Parish Council | 171.08 | Tidworth Town Council | 2,795.60 |
| North Bradley Parish Council | 670.60 | Tilshead Parish Council | 134.73 |
| North Newnton Parish Council | 199.61 | Tisbury Parish Council | 954.99 |

Appendix A - Wiltshire Council Tax Base 2021/22

| Parish / Town | 2021/2022 Band D Tax Base | Parish / Town | 2021/2022 Band D Tax Base |
|--------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| Tockenham Parish Council | 119.37 | Whiteparish Parish Council | 713.16 |
| Tollard Royal Parish Council | 65.82 | Wilcot & Huish Parish Council | 277.05 |
| Trowbridge Town Council | 11,592.82 | Wilsford-cum-Lake Parish Council | 60.90 |
| Upavon Parish Council | 486.21 | Wilton Town Council | 1,579.36 |
| Upper Deverills Parish Council | 175.98 | Wingfield Parish Council | 156.64 |
| Upton Lovell Parish Council | 88.81 | Winsley Parish Council | 933.04 |
| Upton Scudamore Parish Council | 141.49 | Winterbourne Parish Council | 567.33 |
| Urchfont Parish Council | 552.46 | Winterbourne Stoke Parish Council | 84.97 |
| Warminster Town Council | 6,130.10 | Winterslow Parish Council | 916.64 |
| West Ashton Parish Council | 226.34 | Woodborough Parish Council | 150.80 |
| West Dean Parish Council | 106.19 | Woodford Parish Council | 242.12 |
| West Knoyle Parish Council | 64.38 | Wootton Rivers Parish Council | 126.88 |
| West Lavington Parish Council | 471.04 | Worton Parish Council | 260.60 |
| West Tisbury Parish Council | 281.18 | Wylve Parish Council | 212.84 |
| Westbury Town Council | 5,153.41 | Yatton Keynell Parish Council | 372.67 |
| Westwood Parish Council | 478.02 | Zeals Parish Council | 274.93 |
| | | Total Tax Base | 187,517.35 |