

Cabinet Report



Report of Head of Finance

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To: CABINET on 6 December 2019

To: COUNCIL on 18 December 2019

Council tax base 2020/21

Recommendations

1. That the report of the head of finance for the calculation of the council's tax base and the calculation of the tax base for each parish area for 2020/21 be approved
2. That, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Vale of White Horse District Council as its council tax base for the year 2020/21 is 52,686.4
3. That, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Vale of White Horse District Council as the council tax base for the year 2020/21 for each parish be the amount shown against the name of that parish in **Appendix 1** of the report of the head of finance to Cabinet on 6 December 2019

Purpose of Report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2020/21 to Council for approval.

Corporate Objectives

2. The calculation of the tax base is a legal requirement and an essential part of the tax setting process which helps to achieve the council's corporate objectives.

Background

3. Before the council tax can be set by the council, a calculation has to be made of the council tax base, which is an estimate of the taxable resources for the district as a whole and for each parish area.
4. The council tax base for the district has to be notified to Oxfordshire County Council and the Police and Crime Commissioner by 31 January 2020. Each parish and town council is also notified of the figure for its area.
5. The legislation requires that the council tax base is approved by full council or a non-executive body with delegated powers. No such delegation exists, so cabinet is therefore asked to recommend to council the schedule set out in **Appendix 1** as the council tax base for the district as a whole and for each parish area.

Calculation of the tax base

6. The starting point for the calculation is the total number of dwellings and their council tax band.
7. The council then allows for the following information, for each band:
 - (a) dwellings which will be entirely exempt, so no tax is payable (e.g. those occupied entirely by students)
 - (b) dwellings which will attract a 25 per cent reduction (e.g. those with a single adult occupier)
 - (c) dwellings which will attract a 50 per cent reduction (e.g. those where all the adult residents qualify for a reduction)
 - (d) dwellings which will be treated as being in a lower band because they have been adapted for a severely disabled person. The regulations provide methodology to take account of the reduction available to those in band A dwellings
 - (e) dwellings which will be on the valuation list, but which attract discounts or disablement relief or are exempt, for only part of the year
8. Each band is then converted into "band D equivalents" by applying the factor laid down by legislation. For example, a band A dwelling is multiplied by 2/3 to arrive at the band D equivalent figure, whilst a band H dwelling is multiplied by two. All these are then added together to give a total of band D equivalents.
9. A final adjustment is required to allow for non-collection. The council is required to decide what its collection rate is likely to be and apply this to its council tax base. For the 2019/20 tax the council assumed 98 per cent would eventually be collected and it is proposed to use 98 per cent again in 2020/21.

Taxbase for 2020/21

10. Based on the assumptions detailed above, the council tax base for 2020/21 is **52,686.4**

11. Similar calculations are required for each parish in order to calculate the proportion of the district's tax base which relates to its area. A schedule of the tax base for each parish is set out in **Appendix 1**.
12. To calculate the council tax amounts payable per property band for the council, its council tax requirement (i.e. the amount of council tax to be raised) is divided by the Band D equivalent (taxbase). This will be finalised during January and February, culminating in the council tax being set by council on 12 February 2020 (this date is subject to the council being notified of the major precepting authorities' council tax requirements).

Financial Implications

13. These are set out in the body of the report.

Legal Implications

14. These are set out in the body of the report.

Risks

15. The council's methodology for calculating the taxbase involves basing the calculation on actual dwellings at a certain point in time, rather than forecasting on potential new dwellings that may be built in the future. Because of this the risk exposure is considered to be low.

Background Papers

None

PARISH COUNCIL TAX BASES - 2020-21

PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS	PARISH TAX BASE 2020-21	PARISH TAX BASE 2019-20
ABINGDON	14,915.0	12,311.8	12,270.5
APPLEFORD	146.0	163.9	160.2
APPLETON WITH EATON	400.0	450.8	450.4
ARDINGTON AND LOCKINGE	220.0	222.8	219.3
ASHBURY	258.0	270.8	271.0
BAULKING	40.0	50.9	49.4
BESSELSLEIGH	28.0	34.6	35.2
BLEWBURY	804.0	739.2	739.4
BOURTON	134.0	146.8	144.6
BUCKLAND	256.0	315.6	317.3
BUSCOT	87.0	88.6	86.9
CHARNEY BASSETT	125.0	152.1	153.1
CHILDREY	227.0	241.1	240.1
CHILTON	648.0	664.8	667.0
COLESHILL	74.0	68.2	71.0
COMPTON BEAUCHAMP	30.0	37.8	39.0
CUMNOR	2,745.0	2,940.9	2,944.9
DENCHWORTH	81.0	84.1	83.7
DRAYTON	1,167.0	1,092.8	1,000.5
EAST CHALLOW	401.0	345.5	339.2
EAST HANNEY	445.0	495.7	480.4
EAST HENDRED	586.0	603.2	581.0
EATON HASTINGS	35.0	33.6	34.3
FARINGDON	3,629.0	2,921.4	2,801.9
FERNHAM	96.0	106.9	108.3
FRILFORD	88.0	118.4	117.6
FYFIELD AND TUBNEY	197.0	234.1	235.6
GARFORD	69.0	82.3	82.4
GOOSEY	57.0	67.2	65.8
GREAT COXWELL	136.0	162.2	154.3
GROVE	3,178.0	2,701.2	2,636.2
HARWELL	2,012.0	1,826.8	1,646.5
HATFORD	36.0	46.2	46.8
HINTON WALDRIST	153.0	152.9	153.7
KENNINGTON	1,766.0	1,691.8	1,694.0
KINGSTON BAGPUIZE AND SOUTHMOOR	1,390.0	1,414.3	1,280.4
KINGSTON LISLE	111.0	117.3	116.4
LETCOMBE BASSETT	79.0	92.0	91.5
LETCOMBE REGIS	383.0	355.1	360.9
LITTLE COXWELL	70.0	77.3	80.6
LITTLEWORTH	95.0	114.0	116.5
LONGCOT	224.0	230.2	226.2
LONGWORTH	245.0	276.9	273.6
LYFORD	23.0	26.3	26.1
MARCHAM	920.0	919.1	882.0
MILTON	516.0	468.2	455.3
NORTH HINKSEY	2,259.0	1,909.2	1,892.5
PUSEY	28.0	35.9	34.6
RADLEY	1,004.0	884.4	880.3
ST HELEN WITHOUT	847.0	840.4	829.6
SHELLINGFORD	80.0	79.4	81.6
SHRIVENHAM	1,152.0	1,149.3	1,115.1
SOUTH HINKSEY	176.0	199.2	194.6
SPARSHOLT	140.0	155.7	151.5
STANFORD IN THE VALE	997.0	912.3	901.3
STEVENTON	930.0	878.4	855.5
SUNNINGWELL	382.0	454.4	455.0
SUTTON COURTENAY	1,232.0	1,160.2	1,123.8
UFFINGTON	364.0	369.0	369.3
UPTON	176.0	210.4	208.8
WANTAGE	5,655.0	4,748.2	4,685.9
WATCHFIELD	1,115.0	1,045.4	1,013.0
WEST CHALLOW	93.0	106.3	97.0
WEST HANNEY	256.0	296.4	286.1
WEST HENDRED	149.0	161.9	162.2
WOOLSTONE	62.0	77.6	78.4
WOOTTON	1,187.0	1,172.9	1,179.5
WYTHAM	72.0	81.8	79.6
TOTAL	57,681	52,686.4	51,706.2