

Cabinet Report

Report of Head of Finance

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To: Cabinet on: 7 December 2012

To: Council on: 12 December 2012

Council tax base 2013/14

Recommendations

Council be recommended to agree:

- (1) That the report of the head of finance for the calculation of the councils' tax base and the calculation of the tax base for each parish area for 2013/14 be approved
- (2) That, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by the Vale of White Horse District Council as its council tax base for the year 2013/14 be 45,964.9
- (3) That, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by the Vale of White Horse District Council as the council tax base for the year 2013/14 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 7 December 2012.

Purpose of Report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2013/14 to Council for approval.

Strategic 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 strategic objective of managing its business effectively.

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 2013. 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 list is sorted into parish order and 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 of 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 a 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.
 - (f) dwellings which will attract a reduction through the council tax reduction scheme
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 2012/13 tax the council assumed 98 per cent would eventually be collected and it is proposed to use 98 per cent again in 2013/14.
10. Based on these assumptions, the council tax base for 2013/14 is 45,964.9.

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 requirement (i.e. the amount of council tax to be raised) the council tax base is multiplied by the Band D equivalent. This will be finalised during January and February, culminating in the council tax being set by council on 20 February 2013 (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.

Background Papers

None

PARISH COUNCIL TAX BASES - 2013/14

PARISH/TOWN COUNCIL	NUMBER OF PROPERTIES 2013-14	PARISH TAX BASE 2013-14	PARISH TAX BASE 2012-13
ABINGDON	14,411.0	11,580.5	12,683.5
APPLEFORD	140.0	151.9	158.0
APPLETON WITH EATON	388.0	432.0	436.8
ARDINGTON AND LOCKINGE	218.0	202.9	215.6
ASHBURY	237.0	239.3	255.3
BAULKING	40.0	46.1	46.6
BESSELSLEIGH	30.0	38.0	38.2
BLEWBURY	764.0	685.0	718.9
BOURTON	129.0	134.9	146.5
BUCKLAND	254.0	306.8	310.7
BUSCOT	87.0	88.9	90.4
CHARNEY BASSETT	120.0	144.9	143.3
CHILDREY	221.0	232.8	247.2
CHILTON	376.0	384.8	377.9
COLESHILL	75.0	63.2	71.2
COMPTON BEAUCHAMP	31.0	38.4	38.4
CUMNOR	2,440.0	2,591.5	2,680.5
DENCHWORTH	78.0	80.9	84.4
DRAYTON	981.0	895.6	958
EAST CHALLOW	322.0	258.8	289.8
EAST HANNEY	341.0	366.0	388.5
EAST HENDRED	493.0	504.0	531.7
EATON HASTINGS	32.0	33.1	32.7
FARINGDON	3,259.0	2,474.3	2,724.7
FERNHAM	95.0	108.2	115.9
FRILFORD	90.0	117.9	115.7
FYFIELD AND TUBNEY	199.0	235.3	243.1
GARFORD	69.0	80.8	82.0
GOOSEY	55.0	65.3	65.2
GREAT COXWELL	129.0	151.2	155.7
GROVE	2,994.0	2,497.0	2,686.1
HARWELL	1,029.0	960.9	1,017.1
HATFORD	35.0	43.6	46.7
HINTON WALDRIST	143.0	141.1	149.7
KENNINGTON	1,731.0	1,629.4	1,723.0
KINGSTON BAGPUIZE AND SOUTHMOOR	926.0	947.6	984.4
KINGSTON LISLE	104.0	102.5	111.7
LETCOMBE BASSETT	74.0	81.6	83.9
LETCOMBE REGIS	332.0	334.4	342.5
LITTLE COXWELL	68.0	74.6	78.0
LITTLEWORTH	95.0	114.1	115.8

Appendix 1

PARISH/TOWN COUNCIL	NUMBER OF PROPERTIES 2013-14	PARISH TAX BASE 2013-14	PARISH TAX BASE 2012-13
LONGCOT	246.0	253.7	269.6
LONGWORTH	240.0	257.7	273.1
LYFORD	22.0	23.6	23.4
MARCHAM	720.0	689.4	716.4
MILTON	468.0	412.6	442.0
NORTH HINKSEY	1,890.0	1,639.6	1,740.0
PUSEY	28.0	33.4	33.6
RADLEY	1,004.0	849.6	911.5
ST HELEN WITHOUT	825.0	809.5	804.7
SHELLINGFORD	79.0	70.8	81.3
SHRIVENHAM	978.0	1,020.3	1,012.6
SOUTH HINKSEY	158.0	134.9	194.2
SPARSHOLT	135.0	140.8	147.8
STANFORD IN THE VALE	901.0	828.5	879.4
STEVENTON	653.0	588.9	634.9
SUNNINGWELL	368.0	431.6	437.7
SUTTON COURTENAY	1,040.0	948.0	1,009.4
UFFINGTON	323.0	325.5	346.2
UPTON	174.0	209.3	208.8
WANTAGE	5,004.0	4,093.0	4,456.8
WATCHFIELD	812.0	755.7	782.8
WEST CHALLOW	78.0	88.0	93.9
WEST HANNEY	222.0	242.4	247.9
WEST HENDRED	148.0	159.7	162.5
WOOLSTONE	60.0	78.3	73.3
WOOTTON	1,185.0	1,146.3	1,229.6
WYTHAM	69.0	73.4	76.7
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TOTAL	51,465	45,964.9	49,075.5