

BROMSGROVE DISTRICT COUNCIL

CABINET

WEDNESDAY 1ST DECEMBER 2010

COUNCIL TAX BASE CALCULATION 2011-2012

Responsible Portfolio Holder	Councillor Denaro
Responsible Head of Service	Teresa Kristunas
Non-Key Decision	

1. SUMMARY

- 1.1 The Local Authority (Calculation of Council Tax Base) Regulations require the Council to determine its Council Tax Base for the coming financial year and to notify precepting authorities of the outcome between 1st December and 31st January in the preceding financial year.

For the financial year 2011-2012 the Council Tax base is estimated at 36,548.42 Band D equivalents when applying a 99% collection rate.

2. RECOMMENDATION

- 2.1 It is recommended that in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the Council's Tax base for 2011-2012, assuming a collection rate of 99.00%, is calculated at 36,548.42 for the area as a whole. Individual parishes are shown at **Appendix 1** of this report.

3. BACKGROUND

- 3.1 The Local Authority (Calculation of Council Tax Base) Regulations require the Council to determine its Council Tax Base for the coming financial year and to notify precepting authorities of the outcome between 1st December and 31st January in the preceding financial year. This is done by parish and the information is used to calculate the Council Tax bills each March for the following financial year.

When determining the Council Tax Base, Councils are required to estimate the proportion of the tax to be collected in the coming year after making allowances for banding changes, exemptions, discounts, new properties and losses on collection. For 2011 -2012, a collection rate of 99.00% is expected. When applied to the estimated Council Tax Base of 36,917.60 Band D equivalents, it results in a 'net' figure of 36,548.42.

- 3.2 This is a statutory requirement and no consultation is required.

4. FINANCIAL IMPLICATIONS

- 4.1 This forms the basis of the calculation of Council Tax for the new financial year.

5. LEGAL IMPLICATIONS

- 5.1 Publishing the Council Tax Base between 1st December and 31st January in the preceding financial year is a legal requirement.

The legislation that covers this is the Local Government Finance Act 1992.

6. COUNCIL OBJECTIVES

- 6.1 Collection of Council Tax underpins the corporate objectives of the Council.

7. RISK MANAGEMENT INCLUDING HEALTH & SAFETY CONSIDERATIONS

- 7.1 There are no risk management issues.

8. CUSTOMER IMPLICATIONS

- 8.1 The Council Tax Base forms the basis of the calculation of Council Tax for 2011-2012. These bills will be sent out in March 2011.

9. EQUALITIES AND DIVERSITY IMPLICATIONS

- 9.1 There are no implications for the Councils Equalities and Diversity Policies.

10. VALUE FOR MONEY IMPLICATIONS ?

- 10.1 There are no value for money implications.

11. CLIMATE CHANGE AND CARBON IMPLICATIONS

- 11.1 There are no climate and carbon implications.

12. OTHER IMPLICATIONS

Procurement Issues – None
Personnel – None
Governance/Performance Management – None
Community Safety including Section 17 of Crime and Disorder Act 1998 – None
Policy- None
Biodiversity – None

13. OTHERS CONSULTED ON THE REPORT

Portfolio Holder	Yes
Joint Chief Executive	No
Executive Director - Partnerships and Projects	No
Executive Director - Services	Yes
Assistant Chief Executive	No
Head of Service	Yes
Head of Financial Services	Yes
Head of Legal, Equalities & Democratic Services	No
Head of Organisational Development & HR	No
Corporate Procurement Team	No

14. WARDS AFFECTED

All Wards

15. APPENDICES

Appendix 1 Council Tax Base Calculation for 2011-2012

16. BACKGROUND PAPERS

Local Authorities (Calculation of Tax Base) Regulations 1992

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Council Tax Base Calculation 2011-2012

The Council Tax Base calculation for each parish is detailed below (Band D equivalents).

Parish Name	Gross	Net (99.00%)
Alvechurch	2,306.70	2,283.64
Barnt Green	922.20	912.98
Belbroughton	1,225.60	1,213.34
Bentley Paucefoot	189.60	187.70
Beoley	468.70	464.01
Bourneheath	218.80	216.61
Catshill & Marlbrook	2,465.80	2,441.15
Clent	1,222.60	1,210.37
Cofton Hackett	757.50	749.92
Dodford with Grafton	407.30	403.23
Finstall	301.60	298.58
Frankley	51.70	51.18
Hagley	2,131.70	2,110.38
Hunnington	241.60	239.18
Lickey and Blackwell	2,097.50	2,076.52
Lickey End	1,108.40	1,097.32
Romsley	702.50	695.47
Stoke Prior	1,774.60	1,756.85
Tutnall and Cobley	357.30	353.73
Wythall	4,853.40	4,804.88
Urban	13,112.50	12,981.38
TOTALS	36,917.60	36548.42