

# BROMSGROVE DISTRICT COUNCIL

## CABINET

5<sup>th</sup> December 2007

### Council Tax Base Calculation 2008 - 2009

Responsible Portfolio Holder	Councillor Denaro
Responsible Head of Service	Head of Financial Services

#### 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 2008– 09 the Council Tax base is estimated at 36,214.70 Band D equivalents when applying a 99% collection rate.

#### 2. RECOMMENDATION

It is recommended that in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the Council's Tax base for 2008 - 09, assuming a collection rate of 99.00%, is calculated at 36,214.70 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 2008 - 09, a collection rate of 99.00% is expected. When applied to the estimated Council Tax Base of 36580.50 Band D equivalents, it results in a 'net' figure of 36,214.70

In addition, it is necessary to calculate the Council Tax Base, expressed as Band D equivalents, for the area as a whole and for individual parish areas. This information is shown at **Appendix 1**.

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.

#### **6. CORPORATE OBJECTIVES**

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

#### **7. RISK MANAGEMENT**

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 2008-2009. These bills will be sent out in March 2008.

#### **9. OTHER IMPLICATIONS**

Procurement Issues - None
Personnel Implications - None
Governance/Performance Management - None
Community Safety including Section 17 of Crime and Disorder Act 1998 - None
Policy - None
Environmental - None
Equalities and Diversity - None

## 10. OTHERS CONSULTED ON THE REPORT

Portfolio Holder	<b>Yes</b>
Chief Executive	<b>No</b>
Corporate Director (Services)	<b>No</b>
Assistant Chief Executive	<b>No</b>
Head of Service	<b>Yes</b>
Head of Financial Services	<b>Yes</b>
Head of Legal & Democratic Services	<b>No</b>
Head of Organisational Development & HR	<b>No</b>
Corporate Procurement Team	<b>No</b>

## 11. APPENDICES

Appendix 1 Council Tax Base Calculation for 2008-2009.

## 12. BACKGROUND PAPERS

Local Authorities (Calculation of Tax Base) Regulations 1992

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## Council Tax Base Calculation 2008 - 2009

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

Parish Name	Gross	Net (99.00%)
Alvechurch	2,274.70	2251.95
Barnt Green	921.40	912.19
Belbroughton	1,206.20	1,194.14
Bentley Pauncefoot	189.10	187.21
Beoley	465.80	461.14
Bourneheath	214.90	212.75
Catshill & Marlbrook	2,422.70	2,398.47
Clent	1,213.10	1,200.97
Cofton Hackett	743.90	736.46
Dodford with Grafton	398.30	394.32
Finstall	282.00	279.18
Frankley	51.50	50.99
Hagley	2,119.20	2,098.01
Hunington	241.40	238.99
Lickey and Blackwell	2,090.00	2,069.10
Lickey End	1110.40	1099.30
Romsley	713.60	706.46
Stoke Prior	1,744.70	1727.25
Tutnall and Cobley	358.70	355.11
Wythall	4,859.90	4,811.30
Urban	12,959.00	12,829.41
<b>TOTALS</b>	<b>36,580.50</b>	<b>36,214.70</b>