

## BROMSGROVE DISTRICT

# Cabinet

7th JANUARY 2015

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### COUNCIL TAX BASE CALCULATION 2015-16

Relevant Portfolio Holder	Councillor Mike Webb
Portfolio Holder Consulted	Yes
Relevant Head of Service	Jayne Pickering
Wards Affected	No
Ward Councillor Consulted	No
Non-Key Decision	

#### **1. SUMMARY OF PROPOSALS**

- 1.1 This reports sets out details of the calculation of the District's tax base for Council Tax setting purposes. The calculation of the Council Tax base is required as part of the determination of the level of Council Tax for 2015/16.

#### **2. RECOMMENDATIONS**

##### **2.1 Cabinet are asked to recommend that:**

- 2.1.1 Subject to the final decision by Council on the implementation of the new Council Tax Support Scheme :

**a) If the proposed Council Tax Support Scheme at a cap of 80% support is approved ;**

The amount calculated by Bromsgrove District Council as the Council Tax Base for the whole area for 2015/16 is approved at **34,907.84** as detailed at **Appendix 1** to include the individual parish elements

**OR**

**b) If the proposed Council Tax Support Scheme at a cap of 80% is rejected ;**

The amount calculated by Bromsgrove District Council as the Council Tax Base for the whole area for 2015/16 is approved at **34,638.82** as detailed at **Appendix 2** to include the individual parish elements

#### **3. KEY ISSUES**

##### **Financial Implications**

- 3.1 The calculation of the Council Tax base forms the basis of the calculation of Council Tax for the new financial year. The Council Tax

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Base is calculated using a prescribed formula to generate the equivalent number of Band D properties in a District and also takes into account the number of Council Tax Support claimants within the area.

- 3.2 As Members are aware there is a proposal to this Cabinet meeting to amend the Council Tax Support Scheme to cap the level of support at 80% and therefore current working age claimants who receive 100% support will be liable for 20% of the Council Tax for the year. As the Council Tax Base is calculated using the number of claimants and the level of support they receive the Base would be different depending on the Council Tax Support Scheme.

- 3.3 There are 2 Appendices attached.

Appendix 1 shows the Council Tax Base as **34907.84**. This represents the Base should the Council Tax Support Scheme at a cap of 80% be approved.

Appendix 2 shows the Council Tax Base as **34638.82**. This represents the Base should the Council Tax Support Scheme remain at present levels of 100% support and the proposed scheme be rejected.

### Legal Implications

- 3.4 The Local Authorities (Calculation of Council Tax Base) Regulations 1992, made under powers of the Local Government Finance Act 1992 specify the rules for the calculation of the Council Tax Base.
- 3.5 The approval of the Council Tax Base is an item that would be resolved by Cabinet but due to the Base being dependent on any decision made by Full Council in relation to the Council Tax Support Scheme it is proposed that for 2015/16 this be a recommendation to Council to be considered once the decision is made on the proposed Scheme.

### Service / Operational Implications

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

### Customer / Equalities and Diversity Implications

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

**4. RISK MANAGEMENT**

4.2 There are no risk management issues.

**5. APPENDICES**

Appendix 1 - Council Tax Base Calculation for 2015/16 – based on the proposed scheme being implemented

Appendix 2 - Council Tax Base Calculation for 2015/16 – based on the proposed scheme being rejected

**6. BACKGROUND PAPERS**

Held with Revenue Services Section

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### Appendix 1

#### **Council Tax Base Calculation 2015/2016 – Council Tax Support Capped at 80%**

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

<b>Parish Name</b>	<b>Gross</b>	<b>Net</b>
<b>Whole Area</b>	<b>35,260.44</b>	<b>34,907.84</b>
101/107 Unparished	13,223.03	<b>13,090.80</b>
111 Alvechurch	2,271.47	<b>2,248.75</b>
102 Barnt Green	923.30	<b>914.07</b>
116 Belbroughton	1,184.47	<b>1,172.63</b>
118 Bentley Paucefort	187.69	<b>185.81</b>
119 Beoley	451.74	<b>447.22</b>
103 Bournheath Catshill &	213.57	<b>211.43</b>
104 Marlbrook	2,280.64	<b>2,257.84</b>
120 Clent	1,190.28	<b>1,178.38</b>
121 Cofton Hackett Dodford with	847.31	<b>838.84</b>
122 Grafton	391.90	<b>387.98</b>
105 Finstall	294.44	<b>291.49</b>
123 Frankley	48.71	<b>48.22</b>
124 Hagley	2,092.38	<b>2,071.46</b>
106 Lickey & Blackwell	2,114.43	<b>2,093.28</b>
125 Hunnington	229.51	<b>227.21</b>
126 Romsley	659.11	<b>652.52</b>
127/131 Stoke Prior	1,684.77	<b>1,667.92</b>
129 Tutnall & Cobley	368.59	<b>364.90</b>
130 Wythall	4,603.11	<b>4,557.08</b>
	<b>35,260.44</b>	<b>34,907.84</b>

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### Appendix 2

#### **Council Tax Base Calculation 2015/2016 – retain Current 100% level of Support**

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

<b>Parish Name</b>	<b><u>Gross</u></b>	<b>-</b>	<b><u>Net</u></b>
<b>Whole Area</b>	<b>34,988.71</b>		<b>34,638.82</b>
101/107 Unparished	13,067.00		<b>12,936.33</b>
111 Alvechurch	2,255.47		<b>2,232.91</b>
102 Barnt Green	921.26		<b>912.05</b>
116 Belbroughton	1,179.36		<b>1,167.57</b>
118 Bentley Paucefort	187.47		<b>185.60</b>
119 Beoley	450.83		<b>446.32</b>
103 Bournheath Catshill &	213.00		<b>210.87</b>
104 Marlbrook	2,251.21		<b>2,228.70</b>
120 Clent	1,186.81		<b>1,174.94</b>
121 Cofton Hackett Dodford with	843.34		<b>834.90</b>
122 Grafton	391.51		<b>387.60</b>
105 Finstall	293.06		<b>290.13</b>
123 Frankley	48.37		<b>47.88</b>
124 Hagley	2,086.16		<b>2,065.30</b>
106 Lickey & Blackwell	2,113.40		<b>2,092.26</b>
125 Hunnington	228.98		<b>226.69</b>
126 Romsley	653.90		<b>647.36</b>
127/131 Stoke Prior	1,674.14		<b>1,657.39</b>
129 Tutnall & Cobley	367.11		<b>363.44</b>
130 Wythall	4,576.33		<b>4,530.57</b>
	<b>34,988.70</b>		<b>34,638.82</b>