

## BROMSGROVE DISTRICT

# Cabinet

10th JANUARY 2018

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### COUNCIL TAX BASE CALCULATION 2018-19

Relevant Portfolio Holder	Councillor Brian Cooper
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 2018/19.

#### **2. RECOMMENDATIONS**

- 2.1 **Cabinet are asked to APPROVE that:**

The amount calculated by Bromsgrove District Council as the Council Tax Base for the whole area for 2018/19 is approved at **36,531.10** as detailed at **Appendix 1** 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 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.

##### **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.

##### **Customer / Equalities and Diversity Implications**

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

**4. RISK MANAGEMENT**

4.1 There are no risk management issues.

**5. APPENDICES**

Appendix 1 - Council Tax Base Calculation for 2018/19

**6. BACKGROUND PAPERS**

Held with Revenue Services Section

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