

BROMSGROVE DISTRICT

Cabinet

13th January 2021

COUNCIL TAX BASE CALCULATION 2021/22

Relevant Portfolio Holder	Councillor Geoff Denaro
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester
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 2021/22.

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 2021/22 is approved at **37,186.55** 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

- 3.2 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.

Service/Operational Implications

- 3.3 In October 2020, form CTB1 was submitted to the Department for Communities and Local Government. This analyses the draft Valuation List of properties into the various bands and then provides further details of those properties which are subject to the full charge, those entitled to discounts and those which are exempt.

- 3.4 This report is a summary of that return updated to include any known changes since November. It also makes provision for anticipated changes which could arise for a variety of reasons such as appeals, new properties or properties falling off the list. An allowance of 1.00% has been made for non-collection of the tax.
- 3.5 The Council is required to set a Council Tax Base each year, this forms part of the process of setting the following year budget. Failure to do so will result in the Council not being a Well Managed Organisation.

Customer / Equalities and Diversity Implications

- 3.6 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 2021/22

6. BACKGROUND PAPERS

Held within Revenue Services

AUTHOR OF REPORT

Name: Chris Forrester
E Mail: chris.forrester@bromsgroveandredditch.gov.uk
Tel: 01527 881673

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APPENDIX 1

Schedule of Council Tax Base by Parish Areas 2021/22

	£
Unparished	13,836.88
Alvechurch	2,319.86
Barnt Green	1,030.11
Belbroughton	1,207.16
Bentley Pauncefoot	199.40
Beoley	456.81
Bourneheath	216.97
Catshill and North Marlbrook	2,325.36
Clent	545.53
Cofton Hackett	1,116.87
Dodford with Grafton	406.77
Finstall	320.71
Frankley	46.62
Hagley	3,183.43
Lickey and Blackwell	2,109.89
Hunnington	234.71
Romsley	659.98
Parish of Stoke	1,815.98
Tutnall and Cobley	367.28
Wythall	4,786.23
Total for whole area	37,186.55