

BROMSGROVE DISTRICT COUNCIL

CABINET

2ND DECEMBER 2009

COUNCIL TAX BASE CALCULATION 2010-2011

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 2010-2011 the Council Tax base is estimated at 36,416.56 Band D equivalents when applying a 99% collection rate.

2. RECOMMENDATION

It is recommended that Cabinet approve the Council Tax Base in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the Council's Tax base for 2010-2011, assuming a collection rate of 99.00%, is calculated at 36,416.56 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 2010 -2011, a collection rate of 99.00% is expected. When applied to the estimated Council Tax Base of 36,784.4 Band D equivalents, it results in a 'net' figure of 36,416.56

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 2010-2011. These bills will be sent out in March 2010.

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	Yes
Chief Executive	No
Executive Director (Services)	Yes
Executive Director (Partnerships and Projects)	No
Head of Financial Services	Yes
Head of Legal & Democratic Services	No
Head of Organisational Development & HR	No
Corporate Procurement Team	No

11. APPENDICES

Appendix 1 Council Tax Base Calculation for 2010-2011

12. BACKGROUND PAPERS

Local Authorities (Calculation of Tax Base) Regulations 1992

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Council Tax Base Calculation 2010-2011

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

Parish Name	Gross	Net (99.00%)
Alvechurch	2295.2	2272.2
Barnt Green	935.1	925.7
Belbroughton	1223.3	1211.07
Bentley Pauncefoot	188.3	186.5
Beoley	464.1	459.5
Bourneheath	219.2	217.0
Catshill & Marlbrook	2454.0	2429.46
Clent	1215.5	1203.3
Cofton Hackett	747.0	739.53
Dodford with Grafton	406.2	402.14
Finstall	301.0	297.99
Frankley	52.3	51.78
Hagley	2138.5	2117.1
Hunnington	241.2	238.8
Lickey and Blackwell	2092.7	2071.77
Lickey End	1108.9	1097.81
Romsley	711.6	704.5
Stoke Prior	1752.4	1734.88
Tutnall and Cobley	360.8	357.2
Wythall	4834.00	4785.66
Urban	13043.10	12912.67
TOTALS	36784.40	36416.56