

# **APPENDIX D**

## **WAVERLEY BOROUGH COUNCIL**

**EXECUTIVE – 2 DECEMBER 2008**

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**Title:**

**SETTING OF COUNCIL TAX BASE 2009/2010**

**[Portfolio Holder: Cllr Mike Band]**

**[Wards Affected: All]**

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**Summary and Purpose**

The purpose of this report is to seek approval of the 2009/2010 council tax base which, under the provisions of the Local Government Finance Act 1992, the Council is required to determine prior to approval of the Council's budget for 2009/2010.

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**How this report relates to the Council's Corporate Priorities:**

The tax base contributes to the Council's ability to deliver its corporate priorities.

**Equality and Diversity Implications:**

There are no equality and diversity implications.

**Resource/Value for Money implications:**

The tax base is a measure of the taxable capacity within the Borough for council tax setting purposes.

**Legal Implications:**

Waverley has a statutory duty to determine its tax base annually as part of the budget process.

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**Background**

1. Under the provisions of the Local Government Finance Act 1992 (as amended by section 84 of the Local Government Act 2003), it is necessary to determine the council tax base to be used in setting local taxes in any year before approval of the Council's Budget for that year. The council tax base is a calculated sum used for tax-setting purposes to produce the actual level of the council tax necessary to raise the amount required by the Council to meet both its own expenditure requirements and the precepts of other local authorities. The council tax base is thus the measure in the council tax system of the relative taxable capacity of different areas. The Council will be determining the actual level of the council tax for each of the eight property valuation bands in each of the Town/Parish areas throughout the Borough at its meeting on 17th February 2009 and such levels will be determined using the approved council tax base.

## **Background**

### 2. Calculation of the Council Tax Base

- a) Each billing authority is required to calculate its council tax base. The calculation is based upon the return (Form CTB1 2009/10) which each billing authority was required to submit to the Department for Communities and Local Government (DCLG) by 24th October 2008 containing an estimate of its 'relevant tax base' for grant purposes. That return was based on the Valuation List provided by the Valuation Officer at the 15th September 2008. The Form CTB1 takes as its base the actual number of dwellings included in the Valuation List; analyses those properties over each of the eight valuation bandings; discounts the number of dwellings for single-adult households, disablement reduction and applies further discounts and exemptions based on information known as at 6th October 2008 within the Finance Department. The resultant equivalent number of dwellings in each band is then converted to Band D equivalents by application of the following ratios:

Band	Ratio to Band D
A	6/9 ths
B	7/9 ths
C	8/9 ths
D	1
E	11/9 ths
F	13/9 ths
G	15/9 ths
H	18/9 ths

The total number of Band D equivalents shown on CTB1 2009/10 is 54,699.8

- b) The Council then multiplies the aggregate of all Band D equivalents by its estimate of the 'collection rate' for the year, i.e. the Council's estimate of the percentage of the net collectable debit for the year it will ultimately, as billing authority, collect. In view of the high level of council tax collection in Waverley it is considered that a 'collection rate' of 99.0% remains appropriate in respect of the 2009/10 council tax year.
- c) Because there are twenty one Town/Parish Councils in Waverley, it is necessary for the information shown on Form CTB1 2009/10 to be analysed over each of the Town/Parish Council areas in order to determine the number of Band D equivalents for each of those areas. The analysis so obtained forms the basis of the council tax base for each of the Town/Parish Council areas.
- d) A summary of the council tax bases at Band D equivalents for each of the Town/Parish Councils, which would be set if the above 'collection rate' were to be approved, is set out at Annexe 1.

## **Recommendation**

It is therefore recommended that the Executive approves that, pursuant to the foregoing report and in accordance with the Local Authorities (Calculation of Tax Base) (Amendment) Regulations 2003, the council tax base for Waverley and for each of the Town/Parish Council areas for the year 2009/2010 shall be as shown in Annexe 1.

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### **Background Papers (DCEX)**

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.

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