

Council Meeting	Agenda Item:
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Meeting Date	9 January 2019
Report Title	Resolutions For Calculating Council Tax Base
Cabinet Member	Cllr Duncan Dewar-Whalley, Cabinet Member for Finance and Performance
SMT Lead	Nick Vickers, Chief Financial Officer
Heads of Services	Nick Vickers, Chief Financial Officer
Lead Officers	Phil Wilson, Financial Services Manager Zoe Kent, Revenues and Benefits Manager

Recommendations	1. That the report of the Chief Financial Officer for the calculation of the Council Tax Base for the year 2019/20 be approved.
	2. That pursuant to the Chief Financial Officer report and in accordance with the Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914), and the Local Government Act 2003, the amount calculated by Swale Borough Council as its Council Tax Base for the whole area for the year 2019/20 shall be 47,344.08. The Council Tax Base for the individual Town and Parish Councils within the borough area shall be as itemised in Appendix II to this report.

1. Purpose of Report and Executive Summary

- 1.1 This report is submitted in order to formally approve the tax base for 2019/20.
- 1.2 The presentation of the proposed tax base in a report to Council is one of the procedures implemented to ensure that the Council approves the correct tax bases as part of the Council Tax resolution at the meeting due to be held on 20 February 2019.

2. Background

- 2.1 Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'.

The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of the council tax support scheme from 1 April 2013.

- 2.2 The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax.
- 2.3 This report presents for approval Swale Borough Council's Council Tax Base, for 2019/20 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2019/20 in setting the Council Tax and determining the level of Council Tax income for 2019/20.

3. Proposal

- 3.1 The Council Tax Base has been arrived at by making a calculation of the relevant amount for each band i.e.
 - 3.1.1 the number of dwellings within the area of the Council as notified by the Valuation Officer;
 - 3.1.2 reductions anticipated during the year with due allowance for only part of the year;
 - 3.1.3 a prudent view on estimating the number of new properties that will be included on the Council Tax register during 2019/20;
 - 3.1.4 the estimated number of discounts;
 - 3.1.5 the assessment of these discounts at the appropriate percentage;
 - 3.1.6 the number of dwellings, which will be exempt;
 - 3.1.7 an allowance where it is anticipated that, due to disability, the person liable to pay the Council Tax is to pay a sum relating to a band lower than that under which the property is listed;
 - 3.1.8 a premium charged on empty properties.
- 3.2 A further adjustment is required to the Tax Base due to the Council Tax Support Scheme (CTSS) that replaced Council Tax Benefit, and was introduced for the first time in 2013/14. The CTSS is treated as a discount rather than a benefit and therefore reduces the Tax Base. Members will recall that the Scheme for 2019/20 was approved at the Council meeting of 31 October 2018 with the discount being set at 75% for working age applicants. This position has been reflected in the level of discount assumed.
- 3.3 In determining the Tax Base, I have also reviewed the allowance made for the total collection rate. For 2018/19 the Council had a collection rate of 99.14%, and it is my opinion that this should be maintained at 99.14% for 2019/20.

- 3.4 The result of these calculations is that the Council Tax Base for 2019/20 is 47,344.08 (46,590.79 for 2018/19).
- 3.5 The details of the calculations for the whole of the Swale Borough Council and for the Parish and Town Councils within the Borough are shown in Appendices I and II.
- 3.6 As a billing authority, Swale Borough Council must issue to precepting authorities by 31 December a schedule of proposed payments in respect of their precepts and its own. This schedule of proposed payments must be confirmed and notified to precepting authorities by 31 January.
- 3.7 The payment of Parish Precepts is to be the same as for the payment of Parish Precepts in 2018/19, i.e. 50% by end of April 2019 and 50% by end of September 2019.

4. Alternative Options

- 4.1 The alternative option would be to use an alternative collection rate to apply to the tax base.

5. Consultation Undertaken or Proposed

- 5.1 There has been no consultation undertaken.

6. Implications

Issue	Implications
Corporate Plan	None
Financial, Resource and Property	The Council Tax Base will be used to calculate the income from Council Tax for the Council following the setting of the Council Tax at the Council meeting on 20 February 2019.
Legal, Statutory and Procurement	The Council must calculate the tax base each year in accordance with the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)), the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914), and the Local Government Act 2003
Crime and Disorder	None
Environment and Sustainability	None
Health and Wellbeing	None
Risk Management and Health and Safety	Risk Implications - Assuming this report is approved, there is no risk that the Council will not meet its statutory duty to approve the Council Tax Base for 2019/20 and notify precepting authorities by 31 January 2019.

Issue	Implications
Equality and Diversity	None
Privacy and Data Protection	None

7. Appendices

7.1 The following documents are to be published with this report and form part of the report

- Appendix I: 2019/20 Tax Base Calculation for the Whole Council Area
- Appendix II: 2019/20 Tax Base for Parishes in the Swale Area

8. Background Papers

8.1 The Finance Department and the Revenues and Benefits Section hold detailed information on the makeup of the tax base for each Parish and every unparished area.

SWALE BOROUGH COUNCIL
TAX BASE CALCULATION FOR THE WHOLE AREA 2019/20

Description	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0.00	10,049.00	16,174.00	17,021.00	11,009.00	5,508.00	2,489.00	1,213.00	112.00	63,575.00
Exemptions	0.00	-675.00	-162.00	-147.00	-96.00	-31.00	-17.00	-10.00	0.00	-1,138.00
Deletions	0.00	-2.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00	-3.00
Disabled Relief	4.00	36.00	28.00	-10.00	-25.00	-22.00	0.00	1.00	-12.00	0.00
CHARGEABLE DWELLINGS	4.00	9,408.00	16,040.00	16,864.00	10,888.00	5,455.00	2,471.00	1,204.00	100.00	62,434.00
Discounts -										
Single Person Discount (25%)	-2.00	-4,453.00	-5,930.00	-4,657.00	-2,354.00	-858.00	-344.00	-146.00	-11.00	-18,755.00
Discount at 50%	0.00	-1.00	-11.00	-6.00	-8.00	-6.00	-12.00	-16.00	-4.00	-64.00
Discount at 100%	0.00	-58.00	-51.00	-39.00	-20.00	-12.00	-5.00	-4.00	0.00	-189.00
Total Discounts	-2.00	-4,512.00	-5,992.00	-4,702.00	-2,382.00	-876.00	-361.00	-166.00	-15.00	-19,008.00
DISCOUNT REDUCTION	-0.50	-1,185.75	-1,548.00	-1,217.25	-616.50	-233.50	-100.00	-49.50	-4.75	-4,955.75
Long Term Empty Premium at 50%	0.00	18.00	10.00	5.00	5.00	2.00	1.00	0.50	1.00	42.50
NET DWELLINGS (1)	3.50	8,240.25	14,502.00	15,651.75	10,276.50	5,223.50	2,372.00	1,155.00	96.25	57,520.75
Number of Dwellings to be removed from Council Tax Base as a result of Council Tax Support scheme	-1.12	-1,983.11	-2,297.61	-1,555.51	-448.91	-107.61	-37.42	-6.17	0.00	-6,437.46
NET DWELLINGS (2)	2.38	6,257.14	12,204.39	14,096.24	9,827.59	5,115.89	2,334.58	1,148.83	96.25	51,083.29
BAND D EQUIVALENT	1.32	4,171.43	9,492.30	12,529.99	9,827.59	6,252.75	3,372.17	1,914.72	192.50	47,754.77
Collection Rate										99.14%
TAX BASE										47,344.08

2019/20 TAX BASE FOR PARISHES WITHIN THE SWALE AREA

PARISHES	2018/19 Tax Base	2019/20 Tax Base
BAPCHILD	458.51	459.28
BOBBING	963.82	992.79
BORDEN	1,079.06	1,084.19
BOUGHTON	689.33	693.62
BREDGAR	287.53	283.53
DODDINGTON	223.45	229.55
DUNKIRK	492.80	495.69
EASTCHURCH	784.93	819.53
EASTLING	146.75	146.16
FAVERSHAM	6,279.21	6,357.73
GRAVENEY & GOODNESTONE	185.46	187.56
HARTLIP	365.61	362.39
HERNHILL	284.26	287.69
IWADE	1,445.30	1,452.72
LEYSDOWN	1,171.19	1,188.13
LOWER HALSTOW	453.94	451.92
LUDDENHAM	43.68	44.54
LYNSTED	470.51	477.56
MILSTEAD	88.66	86.17
MINSTER	5,411.75	5,521.88
NEWINGTON	878.94	907.92
NEWNHAM	156.19	154.43
NORTON	155.91	155.79
BUCKLAND	29.94	28.80
SUB TOTAL	185.85	184.59
OARE	170.11	171.95
OSPRINGE	280.13	283.84
QUEENBOROUGH	843.66	859.22
RODMERSHAM	242.17	244.41
SELLING	363.56	369.60
SHELDWICH	248.73	249.14
LEAVELAND	40.95	42.48
BADLESMERE	58.74	61.01
SUB TOTAL	348.42	352.63
SHEERNESS	N/A	2,799.24
STALISFIELD	100.46	100.40
TEYNHAM	882.00	903.29
THROWLEY	143.56	144.18
TONGE	261.72	394.38
TUNSTALL	708.14	704.30
UPCHURCH	964.79	1,003.54
WARDEN	500.97	505.85
Total	28,356.42	31,706.40