

<b>Council Meeting</b>	<b>Agenda Item:</b>
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<b>Meeting Date</b>	<b>27 January 2016</b>
<b>Report Title</b>	<b>Resolutions For Calculating Council Tax Base</b>
<b>Cabinet Member</b>	<b>Cllr Duncan Dewar-Whalley, Cabinet Member for Finance</b>
<b>SMT Lead</b>	<b>Nick Vickers, Head of Finance</b>
<b>Heads of Services</b>	<b>Nick Vickers, Head of Finance Amber Christou, Head of Resident Services</b>
<b>Lead Officers</b>	<b>Phil Wilson, Chief Accountant Zoe Kent, Revenues and Benefits Manager</b>

<b>Recommendations</b>	1. That the report of the Head of Finance for the calculation of the Council Tax Base for the year 2016/17 be approved.
	2. That pursuant to the Head of Finance 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 2016/17 shall be 43,959.22. 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 2016/17.
- 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 17 February 2016.

**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. Legislation requires the Council to set out the formula for that calculation and that the tax base is formally approved.

### **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 in each band;

3.1.2 the estimated number of discounts;

3.1.3 the assessment of these discounts at the appropriate percentage;

3.1.4 the number of dwellings, which will be exempt.

- 3.2 In calculating the number of chargeable dwellings, due allowance has been made for the following:

3.2.1 the number of dwellings within the area of the Authority as notified by the Valuation Officer;

3.2.2 reductions anticipated during the year with due allowance for only part of the year.

3.3 Allowance has also been made 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.

3.4 In determining the Tax Base, I have also reviewed the allowance made for the total collection rate. For 2015/16 the Council had a collection rate of 98.77%, but it is my opinion that this could be increased slightly to 98.90% for 2016/17.

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 2015/16, i.e. 50% by end of April 2016 and 50% by end of September 2016.

## 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 17 February 2016.
Legal and Statutory	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
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 2016/17 and notify precepting authorities by 31 January 2016.
Equality and Diversity	None

## 7. Appendices

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

- Appendix I: 2016/17 Tax Base Calculation for the Whole Council Area
- Appendix II: 2016/17 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 make up of the tax base for each Parish and every unparished area.

**SWALE BOROUGH COUNCIL**  
**TAX BASE CALCULATION FOR THE WHOLE AREA 2016/17**

Description	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0.00	9,872.00	15,783.00	16,495.00	10,497.00	5,260.00	2,372.00	1,178.00	112.00	61,569.00
Exemptions	0.00	-730.00	-138.00	-130.00	-73.00	-22.00	-13.00	-6.00	0.00	-1,112.00
Deletions	0.00	-5.00	0.00	-2.00	0.00	0.00	-1.00	0.00	0.00	-8.00
Disabled Relief	2.00	35.00	27.00	-9.00	-31.00	-14.00	-1.00	4.00	-13.00	0.00
CHARGEABLE DWELLINGS	2.00	9,172.00	15,672.00	16,354.00	10,393.00	5,224.00	2,357.00	1,176.00	99.00	60,449.00
Discounts -										
Single/ Disregard (25%)	0.00	-4,436.00	-5,991.00	-4,704.00	-2,320.00	-887.00	-323.00	-151.00	-10.00	-18,822.00
Discount at 50%	0.00	-2.00	-12.00	-6.00	-8.00	-4.00	-14.00	-19.00	-2.00	-67.00
Discount at 100%	0.00	-78.00	-87.00	-56.00	-45.00	-10.00	-4.00	-10.00	0.00	-290.00
Total Discounts	0.00	-4,516.00	-6,090.00	-4,766.00	-2,373.00	-901.00	-341.00	-180.00	-12.00	-19,179.00
DISCOUNT REDUCTION	0.00	-1,160.00	-1,581.75	-1,225.00	-624.00	-231.25	-89.75	-56.25	-3.00	-4,971.00
Long Term Empty Premium		56.00	18.00	20.00	10.00	5.00	4.00	2.00	1.00	116.00
NET DWELLINGS (1)	2.00	8,012.00	14,090.25	15,129.00	9,769.00	4,992.75	2,267.25	1,119.75	96.00	55,478.00
Number of Dwellings to be removed from Council Tax Base as a result of Council Tax Support scheme	-0.27	-2,358.39	-2,898.14	-2,046.51	-602.20	-146.57	-46.43	-7.13	0.00	-8,105.64
NET DWELLINGS (2)	1.73	5,653.61	11,192.11	13,082.49	9,166.80	4,846.18	2,220.82	1,112.62	96.00	47,372.36
BAND D EQUIVALENT	0.96	3,769.07	8,704.97	11,628.88	9,166.80	5,923.11	3,207.85	1,854.37	192.00	44,448.01
Collection Rate										98.90%
<b>TAX BASE</b>										<b>43,959.22</b>

**Appendix II**

**2016/17 TAX BASE FOR PARISHES WITHIN THE SWALE AREA**

PARISHES	2015/16 Tax Base	2016/17 Tax Base
BAPCHILD	451.05	457.47
BOBBING	801.01	825.54
BORDEN	1,057.59	1,065.3
BOUGHTON	664.98	676.32
BREDGAR	285.17	287.14
DODDINGTON	210.01	216.82
DUNKIRK	473.92	482.81
EASTCHURCH	665.47	701.88
EASTLING	140.70	144.39
FAVERSHAM	5,987.03	6,083.95
GRAVENEY & GOODNESTONE	177.22	181.07
HARTLIP	360.56	361.24
HERNHILL	279.36	283.33
IWADE	1,187.20	1,298.32
LEYSDOWN	1,141.19	1,147.26
LOWER HALSTOW	446.11	452.21
LUDDENHAM	44.77	44.24
LYNSTED	445.97	453.71
MILSTEAD	88.17	85.08
MINSTER	4,906.21	5,083.32
NEWINGTON	856.90	870.50
NEWNHAM	149.58	151.01
NORTON	151.95	154.85
BUCKLAND	29.04	29.51
SUB TOTAL Norton & Buckland	180.99	184.36
OARE	162.90	165.96
OSPRINGE	273.71	276.57
QUEENBOROUGH	746.90	767.69
RODMERSHAM	235.86	237.79
SELLING	326.56	342.96
SHELDWICH	245.10	249.48
LEAVELAND	44.58	43.60
BADLESMERE	54.63	57.05
SUB TOTAL Sheldwich, Leaveland & Badlesmere	344.31	350.13
STALISFIELD	90.83	97.02
TEYNHAM	838.07	861.67
THROWLEY	139.63	136.82
TONGE	110.94	141.52
TUNSTALL	743.94	701.51
UPCHURCH	889.71	912.01
WARDEN	464.54	473.20
<b>Total</b>	<b>26,369.06</b>	<b>27,002.12</b>