

Meeting Date	25 January 2017
Report Title	Resolutions For Calculating Council Tax Base
Cabinet Member	Cllr Duncan Dewar-Whalley, Cabinet Member for Finance and Performance
SMT Lead	Nick Vickers, Head of Finance
Heads of Services	Nick Vickers, Head of Finance Amber Christou, Head of Resident Services
Lead Officers	Phil Wilson, Chief Accountant Zoe Kent, Revenues and Benefits Manager

Recommendations	1. That the report of the Head of Finance for the calculation of the Council Tax Base for the year 2017/18 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 2017/18 shall be 45,299.89. 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 2017/18.
- 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 15 February 2017.

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 2017/18 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2017/18 in setting the Council Tax and determining the level of Council Tax income for 2017/18.

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 Authority 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 2017/18;
 - 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 Local Council Tax Reduction Scheme (LCTRS) that replaced Council Tax Benefit, and was introduced for the first time in 2013/14. The LCTRS is treated as a discount rather than a benefit and therefore reduces the Tax Base. Members will recall that the Scheme for 2017/18 was approved at the Council meeting of 23 November 2016 with the discount being set at 80% 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 2016/17 the Council had a collection rate of 98.90%, but it is my opinion that this could be increased slightly to 98.94% for 2017/18.

- 3.4 The result of these calculations is that the Council Tax Base for 2017/18 is 45,299.89 (43,959.22 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 2016/17, i.e. 50% by end of April 2017 and 50% by end of September 2017.

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 15 February 2017.
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 2017/18 and notify precepting authorities by 31 January 2017.
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: 2017/18 Tax Base Calculation for the Whole Council Area
- Appendix II: 2017/18 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 2017/18

Description	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0.00	9,871.00	16,241.00	16,707.00	10,647.00	5,359.00	2,401.00	1,193.00	112.00	62,531.00
Exemptions	0.00	-772.00	-137.00	-138.00	-79.00	-29.00	-14.00	-6.00	0.00	-1,175.00
Deletions	0.00	-25.00	0.00	-2.00	-1.00	0.00	-1.00	0.00	0.00	-29.00
Disabled Relief	2.00	32.00	30.00	-11.00	-27.00	-16.00	0.00	3.00	-13.00	0.00
CHARGEABLE DWELLINGS	2.00	9,106.00	16,134.00	16,556.00	10,540.00	5,314.00	2,386.00	1,190.00	99.00	61,327.00
Discounts -										
Single Person Discount (25%)	0.00	-4,385.00	-5,916.00	-4,351.00	-2,326.00	-844.00	-314.00	-153.00	-10.00	-18,299.00
Discount at 50%	0.00	-1.00	-11.00	-5.00	-7.00	-6.00	-11.00	-17.00	-4.00	-62.00
Discount at 100%	0.00	-123.00	-71.00	-50.00	-25.00	-12.00	-10.00	-6.00	0.00	-297.00
Total Discounts	0.00	-4,509.00	-5,998.00	-4,406.00	-2,358.00	-862.00	-335.00	-176.00	-14.00	-18,658.00
DISCOUNT REDUCTION	0.00	-1,219.75	-1,555.50	-1,140.25	-610.00	-226.00	-94.00	-52.75	-4.50	-4,902.75
Long Term Empty Premium at 50%	0.00	15.00	9.50	7.50	7.00	1.00	2.00	2.00	0.50	44.50
NET DWELLINGS (1)	2.00	7,901.25	14,588.00	15,423.25	9,937.00	5,089.00	2,294.00	1,139.25	95.00	56,468.75
Number of Dwellings to be removed from Council Tax Base as a result of Council Tax Support scheme	-0.23	-2,245.88	-2,747.16	-1,886.80	-544.96	-140.10	-42.56	-5.69	0.00	-7,613.38
NET DWELLINGS (2)	1.77	5,655.37	11,840.84	13,536.45	9,392.04	4,948.90	2,251.44	1,133.56	95.00	48,855.37
BAND D EQUIVALENT	0.98	3,770.25	9,209.54	12,032.39	9,392.04	6,048.66	3,252.08	1,889.27	190.00	45,785.21
Collection Rate										98.94%
TAX BASE										45,299.89

2017/18 TAX BASE FOR PARISHES WITHIN THE SWALE AREA

PARISHES	2016/17 Tax Base	2017/18 Tax Base
BAPCHILD	457.47	461.95
BOBBING	825.54	902.12
BORDEN	1,065.3	1,071.93
BOUGHTON	676.32	680.48
BREDGAR	287.14	286.21
DODDINGTON	216.82	218.69
DUNKIRK	482.81	495.44
EASTCHURCH	701.88	732.80
EASTLING	144.39	145.99
FAVERSHAM	6,083.95	6,193.73
GRAVENEY & GOODNESTONE	181.07	184.29
HARTLIP	361.24	361.56
HERNHILL	283.33	283.86
IWADE	1,298.32	1,361.82
LEYSDOWN	1,147.26	1,083.36
LOWER HALSTOW	452.21	446.49
LUDDENHAM	44.24	46.03
LYNSTED	453.71	462.38
MILSTEAD	85.08	91.28
MINSTER	5,083.32	5,216.95
NEWINGTON	870.50	871.04
NEWNHAM	151.01	150.67
NORTON	154.85	153.57
BUCKLAND	29.51	29.14
SUB TOTAL	184.36	182.71
OARE	165.96	168.23
OSPRINGE	276.57	278.31
QUEENBOROUGH	767.69	780.72
RODMERSHAM	237.79	240.71
SELLING	342.96	346.70
SHELDWICH	249.48	245.44
LEAVELAND	43.60	42.33
BADLESMERE	57.05	60.50
SUB TOTAL	350.13	348.27
STALISFIELD	97.02	99.96
TEYNHAM	861.67	868.43
THROWLEY	136.82	139.84
TONGE	141.52	140.61
TUNSTALL	701.51	702.95
UPCHURCH	912.01	921.95
WARDEN	473.20	484.70
Total	27,002.12	27,453.16