

URN: 20-114

Subject: Council Tax Base 2021/22

Report to: Policy & Resources Committee 17th November 2020
Council 26th November 2020

Report by: Stuart Brabben, Revenue Services Manager

SUBJECT MATTER

This report asks the Committee to endorse the calculation of the 2021/22 tax base totalling 28,910. This is the total number of domestic properties in the Borough using band D as the average property band which is to be approved by Council.

RECOMMENDATION

That Committee is asked to endorse:

- 1) The calculation of the 2021/22 tax base totaling 28,910 and the estimated tax bases for the Borough and for each parish, as shown in Appendix A

1. Introduction

- 1.1 The Council Tax base is a technical calculation that must be formally set each year. It is the first stage of the Council Tax setting process that will be finalised once the budgets have been agreed.

2. Tax Base Calculation

- 2.1 Dwellings have been valued in accordance with the following valuation bands:

Valuation	Range of Values	Proportion of 'Band D charge'
A	Up to £40,000	6/9=2/3
B	Over £40,000 up to £52,000	7/9
C	Over £52,000 up to £68,000	8/9
D	Over £68,000 up to £88,000	9/9=1
E	Over £88,000 up to £120,000	11/9
F	Over £120,000 up to £160,000	13/9
G	Over £160,000 up to £320,000	15/9
H	Over £320,000	18/9=2

The tax bill for each band is calculated in proportion to band D, which is deemed to be the average for these purposes. Accordingly, a taxpayer whose home is in band A will pay two-thirds of what someone whose home is in band D will pay; a taxpayer whose home is in band H will pay twice what someone whose home is in band D will pay.

- 2.2 A tax base calculation must be done in accordance with the Local Authority (Calculation of Council Tax Base) Regulations 1992 and Local Authority (Calculation of Council Tax Base) Regulations 2012 as amended, for each parish based on the number of taxable dwellings calculation in terms of band D equivalent.
- 2.3 The calculation involves the following:
- (a) The number of current chargeable dwellings for each band shown in the valuation list;
 - (b) The number of discounts and disabled reductions which apply to those dwellings;
 - (c) The estimated changes during the coming year, for example, for new properties, discounts and appeals;
 - (d) The proportion which dwellings in a band bear to dwellings in band D (as shown in paragraph 1.1); and
 - (e) The estimated collection rate (97.5%).
- 2.4 For the purposes of this report the Local Council Tax Support Scheme has been estimated for maximum award of 91.5% for working age claimants
- 2.5 A prediction for growth in the tax base calculation has been estimated because of new properties being added the remainder of this year and next year. However, the overall tax base for the Borough has decreased by 138 Band D equivalents compared to last year. The reason for this is due to an increase in the non-collection rate for 2021/22 to 2.5% because of the predicted effect of the COVID pandemic on collection.

3. FINANCIAL IMPLICATIONS

- 3.1 To comply with a statutory requirement as the first stage of the Council Tax setting process

4. RECOMMENDATIONS

- 4.1 To endorse the calculation of the 2021/22 tax base totalling 28,910 and the estimated tax bases for the Borough and for each parish, as shown in Appendix A which is to be approved by Council.

5. BACKGROUND PAPERS

- 5.1 Local Authority (Calculation of Tax Base) Regulations 1992 and 2012 & The Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003.

Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?

Area for consideration	Comment
Monitoring Officer Consultation:	

Section 151 Officer Consultation:	Yes
Existing Council Policies:	
Financial Implications (including VAT and tax):	To comply with a statutory requirement as the first stage of the Council Tax setting process.
Legal Implications (including human rights):	Yes, as outlined
Risk Implications:	
Equality Issues/EQIA assessment:	
Crime & Disorder:	
Every Child Matters:	

TAX BASE -EQUIVALENT BAND'D' for 2021/22 -OVERALL TAXBASE

Appendix A

	Current Data base after discounts	~~~~~Adjustments for Assumptions~~~~~					Non- collection 2.50%	TAX BASE	Current % in parish
		+ New Props	Less Appeals	Less Seasonal	Discount Changes	Adjusted total			
<u>PARISH:</u>									
Gt Yarmouth/Gorleston	13,047	54	0	0	6	13,107	-328	12,779	43.99%
Ashby with Oby	23	0	0	0	0	23	-1	22	0.08%
Belton with Browston	1,153	0	0	0	0	1,153	-29	1,124	3.89%
Bradwell	3,738	108	0	0	0	3,846	-96	3,750	12.60%
Burgh Castle	467	2	0	-12	0	457	-11	446	1.57%
Caister on Sea	2,857	0	0	0	0	2,857	-71	2,786	9.63%
Filby	345	4	0	0	0	349	-9	340	1.16%
Fleggburgh	403	0	0	0	0	403	-10	393	1.36%
Fritton with St Olaves	267	0	0	0	0	267	-7	260	0.90%
Hemsby	1,561	17	0	-130	0	1,448	-36	1,412	5.26%
Hopton	1,039	0	0	0	0	1,039	-26	1,013	3.50%
Martham	1,165	39	0	0	0	1,204	-30	1,174	3.93%
Mautby	147	0	0	0	0	147	-4	143	0.50%
Ormesby St Margaret	1,820	36	0	-89	0	1,767	-44	1,723	6.14%
Ormesby St Michael	116	0	0	0	0	116	-3	113	0.39%
Repps with Bastwick	155	1	0	0	0	156	-4	152	0.52%
Rollesby	352	0	0	0	0	352	-9	343	1.19%
Somerton	116	0	0	0	0	116	-3	113	0.39%
Stokesby	122	0	0	0	0	122	-3	119	0.41%
Thurne	52	0	0	0	0	52	-1	51	0.18%
West Caister	75	0	0	0	0	75	-2	73	0.25%
Winterton	642	3	0	-49	0	596	-15	581	2.16%
TOTAL	29,662	264	0	-280	6	29,652	-742	28,910	100%