

Subject: Council Tax – Tax Base 2020

Report to: ELT 13th November 2019
Policy and Resources Committee 26th November 2019
Council 19th December 2019

Report by: Stuart Brabben – Revenues Manager

SUBJECT MATTER/RECOMMENDATIONS

This report asks the Committee to approve the calculation of the 2020/21 tax base totaling 29,048. This is the total number of domestic properties in the Borough using band D as the average property band.

Recommendations:

It is recommended that the estimated tax bases for the Borough and for each parish, as shown in Appendix A be approved.

1. INTRODUCTION/BACKGROUND

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:

<i>Valuation</i>	<i>Range of Values</i>	<i>Proportion of 'Band D charge'</i>
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 (98.25%).
- 2.4 For the purposes of this report the Local Council Tax Support Scheme has been estimated for a maximum award of 91.5% for working age claimants
- 2.5 The overall tax base for the Borough has increased by 488 Band D equivalents compared to last year. The main reasons for this are:
- (a) The estimated net number of Band D equivalent new properties to be added the remainder of this year and next year is 473
 - (b) The Council has carried out a review of single resident discounts during 2019/20 and this has resulted in properties previously receiving a single resident discount now receiving a full council tax charge
 - (c) A Reduction in Local Council Tax Reduction that has been awarded
 - (d) A change in the Levy Charge on Long-Term Empty Properties in respect of properties that have been empty for longer than 5 years. The Levy for these will be 200% with effect from 1 April 2020

3. **FINANCIAL IMPLICATIONS**

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

4. **RECOMMENDATIONS**

To approve the calculation of the 2020/21 tax base totaling 29,048 and the estimated tax bases for the Borough and for each parish, as shown in Appendix A.

5. **BACKGROUND PAPERS**

Local Authority (Calculation of Tax Base) Regulations 1992 and 2012.

The Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003.

Area for consideration	Comment
Monitoring Officer Consultation:	None
Section 151 Officer Consultation:	Section 151 Officer consulted
Existing Council Policies:	
Financial Implications:	To comply with a statutory requirement as the first stage of the Council Tax setting process.
Legal Implications (including human rights):	As above
Risk Implications:	None
Equality Issues/EQIA assessment:	None
Crime & Disorder:	None
Every Child Matters:	None

TAX BASE -EQUIVALENT BAND'D' for 2020/21 -OVERALL TAXBASE

Appendix A

	Current Data base after discounts	Adjustments for Assumptions					Non- collection 1.75%	TAX BASE	Current % in parish
		+ New Props	Less Appeals	Less Seasonal	Discount Changes	Adjusted total			
PARISH:									
Gt Yarmouth/Gorleston	12,921	218	0	0	42	13,181	-231	12,950	43.98%
Ashby with Oby	24	0	0	0	0	24	0	24	0.08%
Belton with Browston	1,146	2	0	0	0	1,148	-20	1,128	3.90%
Bradwell	3,678	54	0	0	0	3,732	-65	3,667	12.52%
Burgh Castle	467	11	0	-13	0	465	-8	457	1.59%
Caister on Sea	2,858	53	0	0	0	2,911	-51	2,860	9.73%
Filby	338	10	0	0	0	348	-6	342	1.15%
Fleggburgh	399	15	0	0	0	414	-7	407	1.36%
Fritton with St Olaves	268	4	0	0	0	272	-5	267	0.91%
Hemsby	1,554	38	0	-149	0	1,443	-25	1,418	5.29%
Hopton	1,042	1	0	0	0	1,043	-18	1,025	3.55%
Martham	1,132	44	0	0	0	1,176	-21	1,155	3.85%
Mautby	148	1	0	0	0	149	-3	146	0.50%
Ormesby St Margaret	1,785	13	0	-120	0	1,678	-29	1,649	6.08%
Ormesby St Michael	115	1	0	0	0	116	-2	114	0.39%
Repps with Bastwick	152	2	0	0	0	154	-3	151	0.52%
Rollesby	350	0	0	0	0	350	-6	344	1.19%
Somerton	119	2	0	0	0	121	-2	119	0.41%
Stokesby	120	1	0	0	0	121	-2	119	0.41%
Thurne	52	0	0	0	0	52	-1	51	0.18%
West Caister	75	0	0	0	0	75	-1	74	0.26%
Winterton	637	3	0	-49	0	591	-10	581	2.17%
TOTAL	29,380	473	0	-331	42	29,564	-516	29,048	100%

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