

Report to the Portfolio Holder for Resources and Reputation

Subject: Calculation of Council Tax Base for 2018/2019

Date: 5th January 2018

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Wards Affected

Borough-wide.

Purpose

This report details the Council Tax base as prescribed by legislation for the year 2018/19 and asks the Portfolio Holder to:-

1. Approve the Council Tax base for the year 2018/19 based on a collection rate of 98.75%
2. Determine the Council Tax base as a whole and in respect of parishes for 2018/19.

Key Decision

This is not a Key Decision.

1. Background

1. In accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 S.I. 2012 No. 2914 Gedling Borough Council must calculate its Council Tax Base for 2018/19. These Regulations contain rules for the calculation of the council tax base, an amount required to be used in the calculation of council tax by billing authorities and major precepting authorities.
2. The calculation determines the total number of band D equivalent properties that will be used in determining the level of council tax to be levied in 2018/19 in the Council's area.

2. Proposal

1. The tax base calculations - shown in the appendices attached - have been calculated in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. These are based on the estimated full year equivalent number of chargeable dwellings expressed as the equivalent number of Band D dwellings in the Council's area after allowing for exemptions, discounts, disabled relief, appeals, demolitions, completions and the Council
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Tax Reduction Scheme during the year.

2. The tax base calculation is also carried out for each of the parished areas on an individual basis. This calculation is performed in exactly the same way as for the total Council area.
3. Appendix 1 uses, as its base, the Valuation List of Council Tax properties within the Gedling area notified to us by the Listing Officer of the Valuation Office Agency as at 30th November 2017. These properties are further broken down into their bands and whether they are subject to a full Council Tax charge, a discount, surcharge or an exemption from council tax. The Council Tax Reduction Scheme figure includes an expected 3% reduction of the scheme for the 2018/19 financial year.
All the above then gives rise to the “equivalent number” which is then converted into a band D equivalent using the appropriate ratios.
4. Appendix 2 uses the band D equivalent and shows the breakdown of all properties into each parish and the remaining “unparished” area. Whilst the new parishes of Bestwood Village and St Albans have not yet been formally constituted, the establishment order which will constitute those parishes is to be completed in February 2018 and as a result of the order, the parishes will be in existence in the financial year 2018/19.
5. We are also required to decide the likely Council Tax Collection Rate. The collection rate has been set at 98.75% for the last twelve years and as collection rates remain stable it is thought appropriate to keep the rate at 98.75% for 2018/19.
6. Appendix 3 shows the band D equivalent for Gedling and for the Parishes adjusted by a collection rate of 98.75%.

3. Alternative Options

Not to calculate the Council Tax base, which would result in the Council defaulting on its statutory obligation and trigger default calculations being made by the precepting authorities.

4. Financial Implications

There are no direct financial implications arising from the calculation of the council tax base, however, the calculation forms the basis of information supporting the setting of the council tax.

5. Appendices

Appendix 1 - Analysis of properties 2018/19

Appendix 2 - Tax Base Calculation for 2018/19

Appendix 3 – Local Tax Base 2018/19 Parish Calculations

6. Background Papers

None.

Recommendation(s)

That the Portfolio Holder:

- (a) Approves the Council Tax base for the year 2018/19 based on a collection rate of 98.75%**
- (b) Determines the Council Tax base as a whole and in respect of parishes for 2018/19 as follows:-**

- i. For the whole of its area – 36,637.56**
- ii. In respect of Parish Precepts, for those parts of its area mentioned in the table below the amounts specified therein:**

Parish of:	Bestwood Village	613.65
	St. Albans	919.39
	Burton Joyce	1,458.48
	Calverton	2,204.78
	Colwick	859.11
	Lambley	493.09
	Linby	157.39
	Newstead	366.37
	Papplewick	277.23
	Ravenshead	2,738.64
	Stoke Bardolph	52.93
	Woodborough	927.86

7. Reasons for Recommendations

The statutory requirement to undertake the calculation of the Council Tax Base for 2018/19 by 31st January 2018.

ANALYSIS OF PROPERTIES 2018/19

BAND	A*	A	B	C	D	E	F	G	H	TOTAL
FULL CHARGE	20	6519	9175	6736	4974	3115	1122	686	59	32406
10% DISCOUNT	0	37	47	22	21	10	3	2	1	143
25% DISCOUNT	7	7479	5548	3049	1512	682	233	132	13	18655
50% DISCOUNT	1	17	7	12	13	7	15	11	3	86
100% DISCOUNT	0	51	31	23	10	3	2	0	0	120
50% SURCHARGE	0	46	26	21	6	6	6	2	0	113
EXEMPT	0	348	174	151	67	32	16	5	0	793
TOTAL NO. OF PROPERTIES IN LOCAL LIST AT 30/11/17	28	14497	15008	10014	6603	3855	1397	838	76	52316
COUNCIL TAX REDUCTION SCHEME	3.42	2929.56	1411.80	510.51	186.98	59.61	19.72	3.15	0.00	5125
ESTIMATED ADJUSTMENTS IN 2018/19	0.00	116.60	65.20	27.45	34.75	14.10	11.50	5.00	0.00	274.60
TOTAL EQUIVALENT NUMBER	22.33	9426.09	12074.20	8596.99	5990.17	3602.49	1307.73	797.15	71.15	41888.31
RATIO TO BAND D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
NUMBER OF BAND D EQUIVALENTS OF CONTRIBUTIONS IN LIEU (in respect of Class O dwellings) IN 2018	0	0	0	11	2	8	0	0	0	21.00
BAND D EQUIVALENTS	12.41	6282.08	9391.05	7652.77	5992.16	4411.05	1888.94	1328.58	142.30	37101.34

Appendix 2

TAX BASE CALCULATION FOR 2018/19

SUMMARY BAND D EQUIVALENTS		A*	A	B	C	BANDS		E	F	G	H	2018/19 TOTAL	2017/18 TOTAL
UNPARISHED	TOTAL	8.36	4,745.73	7,900.89	5,837.76	4,113.34	2,265.77	686.82	321.12	12.50		25,892.29	25,337.58
PARISHED	TOTAL FOR BESTWOOD VILLAGE	0.56	239.78	126.36	80.59	100.87	46.18	17.16	7.92	2.00		621.42	1,533.57
	TOTAL FOR ST. ALBANS	1.11	206.78	315.34	215.50	91.03	38.50	40.27	22.50	0.00		931.03	
	TOTAL FOR BURTON JOYCE	0.83	35.99	66.51	288.00	344.81	327.58	261.89	143.33	8.00		1,476.94	
	TOTAL FOR CALVERTON	0.99	499.49	480.12	554.78	382.85	228.43	53.48	32.55	0.00		2,232.69	
	TOTAL FOR COLWICK	0.00	173.71	288.62	182.30	72.24	113.06	24.23	15.83	0.00		869.99	
	TOTAL FOR LAMBLEY	0.00	20.85	18.84	104.66	111.12	105.21	79.48	51.67	7.50		499.33	
	TOTAL FOR LINBY	0.00	1.85	7.78	14.79	24.03	36.36	38.49	34.58	1.50		159.38	
	TOTAL FOR NEWSTEAD	0.56	205.84	13.26	5.78	8.00	23.92	11.23	82.92	19.50		371.01	
	TOTAL FOR PAPPLEWICK	0.00	2.27	33.98	51.82	38.26	49.19	45.50	51.92	7.80		280.74	
	TOTAL FOR RAVENSHEAD	0.00	17.03	87.37	245.53	632.61	905.85	407.59	403.83	73.50		2,773.31	
TOTAL FOR STOKE BARDOLPH	0.00	11.89	20.78	10.44	2.00	1.22	1.44	5.83	0.00		53.60		
TOTAL FOR WOODBOROUGH	0.00	120.87	31.20	60.82	71.00	269.78	221.36	154.58	10.00		939.61		
TOTAL WHOLE AREA		12.41	6,282.08	9,391.05	7,652.77	5,992.16	4,411.05	1,888.94	1,328.58	142.30		37,101.34	36,306.09
COLLECTION RATE - 98.75%		12.25	6,203.55	9,273.66	7,557.11	5,917.26	4,355.91	1,865.33	1,311.97	140.52		36,637.56	

Appendix 3

LOCAL TAX BASE 2018/19

PARISH CALCULATIONS

SUMMARY BAND D EQUIVALENTS		PARISH TAX BASE 2018/19 at 98.75%	PARISH TAX BASE 2017/18
UNPARISHED	TOTAL	25,568.64	25,337.58
PARISHED	TOTAL FOR BESTWOOD VILLAGE	613.65	1,533.57
	TOTAL FOR ST. ALBANS	919.39	
	TOTAL FOR BURTON JOYCE	1,458.48	1,442.61
	TOTAL FOR CALVERTON	2,204.78	2,182.62
	TOTAL FOR COLWICK	859.11	856.90
	TOTAL FOR LAMBLEY	493.09	485.95
	TOTAL FOR LINBY	157.39	145.81
	TOTAL FOR NEWSTEAD	366.37	359.78
	TOTAL FOR PAPPLEWICK	277.23	276.47
	TOTAL FOR RAVENSHEAD	2,738.64	2,711.87
	TOTAL FOR STOKE BARDOLPH	52.93	52.60
TOTAL FOR WOODBOROUGH	927.86	920.33	
TOTAL WHOLE AREA		36,637.56	36,306.09
COLLECTION RATE		98.75%	