

Report to the Portfolio Holder for Resources and Reputation

Subject: Calculation of Council Tax Base for 2019/2020

Date: 17th January 2019

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Wards Affected

Borough-wide.

Purpose

This report details the Council Tax base estimate for the financial year 2019/20. The tax base has been calculated as prescribed by the relevant legislation and is required to be authorised by 31st March 2019.

Key Decision

This is not a Key Decision.

Recommendation(s)

That the Portfolio Holder:

- (a) Approves the Council Tax base for the year 2019/20 based on a collection rate of 98.75%**
- (b) Determines the Council Tax base as a whole and in respect of parishes for 2019/20 as follows:-**
 - i. For the whole of its area – 37,007.37**
 - 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	616.42
	St. Albans	923.53
	Burton Joyce	1,466.86
	Calverton	2,204.44
	Colwick	843.87
	Lambley	506.47

Linby	336.55
Newstead	368.31
Papplewick	275.66
Ravenshead	2,742.39
Stoke Bardolph	52.09
Woodborough	923.04

1. Background

1. In accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 S.I. No. 2914 Gedling Borough Council must calculate its Council Tax Base for 2019/20. 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 2019/20 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 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 2018. 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 for the 2019/20 financial year due to continually decreasing caseload.

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.
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 2019/20.
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 2019/20

Appendix 2 - Tax Base Calculation for 2019/20

Appendix 3 – Local Tax Base 2019/20 Parish Calculations

6. Background Papers

None.

7. Reasons for Recommendations

The statutory requirement to undertake the calculation of the Council Tax Base for 2019/20 by 31st January 2019.

Appendix 1

ANALYSIS OF PROPERTIES 2019/20											
BAND	A*	A	B	C	D	E	F	G	H	TOTAL	
FULL CHARGE	21	6471	9102	6716	4971	3158	1112	691	61	32303	
10% DISCOUNT	0	46	44	24	14	10	2	2	1	143	
25% DISCOUNT	7	7601	5638	3088	1556	696	251	135	10	18982	
50% DISCOUNT	1	16	11	13	11	7	14	11	3	87	
100% DISCOUNT	0	67	41	22	7	2	2	1	0	142	
100% SURCHARGE	0	47	21	16	7	5	3	3	0	102	
EXEMPT	0	343	222	173	66	42	16	5	1	868	
TOTAL NO. OF PROPERTIES IN LOCAL LIST AT 30/11/18	29	14591	15079	10052	6632	3920	1400	848	76	52627	
COUNCIL TAX REDUCTION SCHEME	3.81	2,922.07	1,389.20	505.51	175.59	58.13	18.53	4.69	0.00	5,077.54	
ESTIMATED ADJUSTMENTS IN 2019/20	0.00	84.67	88.18	83.89	103.20	42.09	21.79	2.75	0.00	426.56	
TOTAL EQUIVALENT NUMBER	22.94	9,477.74	12,116.58	8,670.48	6,097.70	3,686.46	1,318.30	803.61	70.90	42,264.73	
RATIO TO BAND D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9		
NUMBER OF BAND D EQUIVALENTS OF CONTRIBUTIONS IN LIEU (in respect of Class O dwellings) IN 2019	0	0	0	11	2	8	0	0	0	21.00	
Family annexe discounts reimbursed	0	3.7	0	0	0	0	0	0	0	3.70	
BAND D EQUIVALENTS	12.75	6322.20	9424.01	7718.10	6099.70	4513.67	1904.22	1339.35	141.80	37475.79	

Appendix 2

TAX BASE CALCULATION FOR 2019/20

SUMMARY BAND D EQUIVALENTS		BANDS										2019/20 TOTAL	2018/19 TOTAL
		A*	A	B	C	D	E	F	G	H			
UNPARISHED	TOTAL	8.28	4,784.55	7,917.23	5,861.12	4,149.88	2,322.82	696.29	321.00	12.50	26,073.67	25,568.64	
PARISHED	TOTAL FOR BESTWOOD VILLAGE	0.56	243.96	126.59	79.45	104.53	46.18	13.03	7.92	2.00	624.22	613.65	
	TOTAL FOR ST. ALBANS	0.84	206.43	314.19	213.91	94.16	38.50	42.61	24.58	0.00	935.22	919.39	
	TOTAL FOR BURTON JOYCE	0.42	40.39	64.14	285.69	352.33	325.10	264.35	145.00	8.00	1,485.42	1,458.48	
	TOTAL FOR CALVERTON	2.10	491.71	473.30	561.77	379.01	238.08	52.99	33.38	0.00	2,232.34	2,204.78	
	TOTAL FOR COLWICK	0.00	173.83	280.94	177.34	71.90	110.49	24.22	15.83	0.00	854.55	859.11	
	TOTAL FOR LAMBLEY	0.00	26.41	19.60	106.46	113.64	108.85	78.75	51.67	7.50	512.88	493.09	
	TOTAL FOR LINBY	0.00	2.02	38.37	61.70	74.94	76.16	50.62	35.00	2.00	340.81	157.39	
	TOTAL FOR NEWSTEAD	0.56	203.90	19.29	5.11	8.00	22.69	12.67	81.25	19.50	372.97	366.37	
	TOTAL FOR PAPPLEWICK	0.00	2.60	34.45	50.48	38.76	48.89	45.50	50.67	7.80	279.15	277.23	
	TOTAL FOR RAVENSHEAD	0.00	18.03	85.87	244.36	637.62	907.53	403.98	407.21	72.50	2,777.10	2,738.64	
TOTAL FOR STOKE BARDOLPH	0.00	10.85	20.32	10.67	2.00	1.22	1.44	6.25	0.00	52.75	52.93		
TOTAL FOR WOODBOROUGH	0.00	117.53	29.72	60.04	72.93	267.16	217.76	159.58	10.00	934.72	927.86		
TOTAL WHOLE AREA		12.75	6,322.20	9,424.01	7,718.10	6,099.70	4,513.67	1,904.22	1,339.35	141.80	37,475.79	36,637.56	
COLLECTION RATE - 98.75%		12.59	6,243.17	9,306.21	7,621.63	6,023.46	4,457.25	1,880.42	1,322.61	140.03	37,007.37		

Appendix 3

LOCAL TAX BASE 2019/20

PARISH CALCULATIONS

SUMMARY BAND D EQUIVALENTS		PARISH TAX BASE 2019/20 at 98.75%	PARISH TAX BASE 2018/19
UNPARISHED	TOTAL	25,747.74	25,568.64
PARISHED	TOTAL FOR BESTWOOD VILLAGE	616.42	613.65
	TOTAL FOR ST. ALBANS	923.53	919.39
	TOTAL FOR BURTON JOYCE	1,466.86	1,458.48
	TOTAL FOR CALVERTON	2,204.44	2,204.78
	TOTAL FOR COLWICK	843.87	859.11
	TOTAL FOR LAMBLEY	506.47	493.09
	TOTAL FOR LINBY	336.55	157.39
	TOTAL FOR NEWSTEAD	368.31	366.37
	TOTAL FOR PAPPLEWICK	275.66	277.23
	TOTAL FOR RAVENSHEAD	2,742.39	2,738.64
TOTAL FOR STOKE BARDOLPH	52.09	52.93	
TOTAL FOR WOODBOROUGH	923.04	927.86	
TOTAL WHOLE AREA		37,007.37	36,637.56
COLLECTION RATE		98.75%	