

WYRE FOREST DISTRICT COUNCIL

CABINET

21ST DECEMBER 2006

CALCULATION OF THE COUNCIL TAX BASE: 2007/2008

COMMUNITY STRATEGY THEME:	-
CORPORATE THEME:	Improving Corporacy & Performance
KEY PRIORITY:	Financial & Asset Management
STRATEGY:	Budget & Policy Framework
CABINET MEMBER:	Councillor John Campion
RESPONSIBLE OFFICER:	Head of Financial Services
CONTACT OFFICER:	K. Bannister Ext. 2100 P. McGill Ext. 2660 patrick.mcgill@wyreforestdc.gov.uk
APPENDICES	Appendix 1 District Council Tax Base Appendix 2 Parish Council Tax Base
AN OPEN ITEM	

1. PURPOSE OF REPORT

- 1.1 To enable the Cabinet to calculate the Council Tax base for the Wyre Forest District as required under Section 67 of the Local Government Finance Act 1992.

2. RECOMMENDATION

The Cabinet is asked to **DECIDE** :-

- 2.1 That pursuant to the report of the Head of Financial Services and in accordance with the above Act and the Local Authorities (Calculation of Council Tax Base) Regulations 1992, the Council Tax base for Wyre Forest District for the financial year 2007/08 shall be:

<u>Parish</u>	<u>Properties</u>
Upper Arley	329
Bewdley	3705
Broome	159
Chaddesley Corbett	717
Churchill and Blakedown	750
Town of Kidderminster	17912
Kidderminster Foreign	385
Ribbesford	188
Rock	1206
Rushock	74
Stone	256
Stourport on Severn	7091
Wolverley and Cookley	1763
Tax Base for Wyre Forest District	34535

(Note: The Tax base for 2006/2007 was 34310)

3. BACKGROUND

The Council Tax base is the figure representing the total of all domestic properties within the District and is used in the calculation for Council Tax bills. It is based on the contents of the Valuation List, which is a statutory list of all properties and their valuation bands - A to H - with band D being the average.

The final figure is expressed as a 'Band D equivalent', and is adjusted to reflect discounts, exemptions, likely changes in the number of properties over the year and the projected rate of Council Tax collection.

Appendix 1 gives the total of all properties within each band, and the adjustments made to arrive at the band D equivalent figure for the *District*.

Appendix 2 shows the figures for each *Parish*.

4. KEY ISSUES

- 4.1 The Council Tax Base will be used by Council in arriving at the Council Tax Levy for 2007/2008 and Three Year Financial Strategy.

5. FINANCIAL IMPLICATIONS

- 5.1 These will be determined in arriving at the Council's Three Year Financial Strategy for 2007/2010.

6. LEGAL AND POLICY IMPLICATIONS

- 6.1 The Council is required to determine the Council Tax Base by Section 67 of the Local Government Finance Act 1992.

7. RISK MANAGEMENT

- 7.1 The Council is required to calculate the Council Tax Base as at the 1st December every year. The Valuation Office Schedule of Alterations to the Council Tax List dated 25th November 2006 is the last such schedule before the 1st December and this has been used in the calculations. Whilst reasonable estimates have been made in respect of possible variations, actual changes in circumstances can vary the amount of income received, both up and down.

8. CONCLUSION

- 8.1 The information contained within Appendices 1 and 2 provide Members with full details of how the Council Tax Base has been calculated for 2007/2008.

9. CONSULTEES

- 9.1 CMT

10. BACKGROUND

- 10.1 Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended).