

**WYRE FOREST DISTRICT COUNCIL****CABINET**  
**18<sup>th</sup> December 2008****Calculation of The Council Tax Base: 2009/2010**

<b>SUSTAINABLE COMMUNITY STRATEGY THEME:</b>	-
<b>CORPORATE PLAN AIM:</b>	Improving Corporacy & Performance
<b>KEY PRIORITY:</b>	Financial & Asset Management
<b>STRATEGY:</b>	Budget & Policy Framework
<b>CABINET MEMBER:</b>	Councillor John Campion
<b>RESPONSIBLE OFFICER:</b>	Head of Financial Services
<b>CONTACT OFFICER:</b>	D. Buckland Ext. 2100 P. McGill Ext. 2660 <a href="mailto:patrick.mcgill@wyreforestdc.gov.uk">patrick.mcgill@wyreforestdc.gov.uk</a>
<b>APPENDICES</b>	Appendix 1 District Council Tax Base Appendix 2 Parish Council Tax Base
<b>AN OPEN ITEM</b>	

**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 2009/10 shall be:

<u>Parish</u>	<u>Properties</u>
Upper Arley	335
Bewdley	3719
Broome	170
Chaddesley Corbett	731
Churchill and Blakedown	747
Town of Kidderminster	18070
Kidderminster Foreign	394
Ribbesford	196
Rock	1213
Rushock	73
Stone	260
Stourport on Severn	7127
Wolverley and Cookley	1781
<b>Tax Base for Wyre Forest District</b>	<b>34816</b>

*(Note: The Tax base for 2008/2008 was 34653)*

### **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 2009/2010 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 2009/2012.

### **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 between 1<sup>st</sup> December and 31<sup>st</sup> January every year based upon the properties on The Council Tax List on 30<sup>th</sup> November. The Valuation Office Schedule of Alterations to the Council Tax List dated 30<sup>th</sup> November 2008 determines the numbers of properties in each Band and these have 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 2009/2010.

### **9. CONSULTEES**

- 9.1 CMT

### **10. BACKGROUND**

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