

WYRE FOREST DISTRICT COUNCIL**CABINET**
10TH JANUARY 2011**Calculation of the Council Tax Base: 2010/2011**

OPEN	
SUSTAINABLE COMMUNITY STRATEGY THEME:	Economic Success Shared by All
CORPORATE PLAN AIM:	A Well Run and Responsive Council
CABINET MEMBER:	Councillor N J Desmond
DIRECTOR:	Director of Resources
CONTACT OFFICERS:	David Buckland Ext. 2100 david.buckland@wyreforestdc.gov.uk Val Upton Ext. 2620 val.upton@wyreforestdc.gov.uk
APPENDICES:	Appendix 1 District Council Tax Base Appendix 2 Parish Council Tax Base

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 Director of Resources 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 2011/12 shall be:

<u>Parish</u>	<u>Tax Base</u>
Upper Arley	345
Bewdley	3726
Broome	169
Chaddesley Corbett	738
Churchill and Blakedown	761
Town of Kidderminster	18190
Kidderminster Foreign	390
Ribbesford	191
Rock	1205
Rushock	74
Stone	256
Stourport on Severn	7258
Wolverley and Cookley	1802
Tax Base for Wyre Forest District	35105

(Note: The Tax base for 2010/2011 was 34945)

3. BACKGROUND

- 3.1 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.
- 3.2 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.
- 3.3 **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*.
- 3.4 **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 Levels for 2011/2012 and Three Year Financial Strategy.

5. FINANCIAL IMPLICATIONS

- 5.1 These will be determined in arriving at the Council's Four Year Financial Strategy for 2011/2015.

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 1st December and 31st January every year based upon the properties on The Council Tax List on 30th November. The Valuation Office Schedule of Alterations to the Council Tax List dated 21st November 2010 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. EQUALITY IMPACT ASSESSMENT

- 8.1 An Equality Impact Assessment has been undertaken and it is considered that there are no discernable impacts on the six equality strands.

9. CONCLUSION

- 9.1 The information contained within Appendices 1 and 2 provide Members with full details of how the Council Tax Base has been calculated for 2011/2012.

10. CONSULTEES

10.1 Corporate Management Team.

11. BACKGROUND

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