

Wyre Forest District Council

Record of a Council Decision delegated to be made by an Officer

This includes a record of an Executive Decision made by an officer under Regulation 13, Part 4 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Item decided: Agreement of the Council Tax Base 2016-17	
Officer who has taken the decision	Chief Financial Officer Tracey Southall
Date of the decision	28th January 2016
Reason for the decision/alternatives considered	Statutory requirement to calculate the council tax base between 1st December and 31st January every year.
Date and source of Delegated Decision (if appropriate)	N/A
Council/Cabinet member consulted – if applicable	Cabinet Member for Resources Councillor Nathan Desmond
Any interest declared by the Consultee or officer	None

To: Chief Financial Officer

From: Revenues, Benefits & Customer Services Manager

Date 28th January 2016

Agreement of the Council Tax Base

1. PURPOSE

- 1.1 This report sets out the Council Tax Base for Wyre Forest District for the financial year 2016/17 as required under Section 67 of the Local Government Finance Act 1992.

2. RECOMMENDATION

- 2.1 The Chief Financial Officer is asked to set the Council Tax Base for Wyre Forest District for the financial year 2016/17 in accordance with Section 4, paragraph 1.9(v) section 1.13 of the Constitution.

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.

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.

The non collection rate has been maintained at 1.5% for 2016/17. This was increased in 2014/15 from 1% in previous years to reflect the prevailing economic climate and also the introduction of the Council Tax Reduction Scheme, implemented on 1st April 2013. This scheme was further modified from 1st April 2014 to reduce the maximum discount for working age claimants from 91.5% to 90% and December 2015 Council approved a further change to a 20% maximum scheme from April 2016.

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

Appendix 2 shows the figures for each *Parish*.

4. FINANCIAL IMPLICATIONS

- 4.1 These will be considered as part of the Council's Medium Term Financial Strategy.

5. LEGAL AND POLICY IMPLICATIONS

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

6. CONCLUSION

- 6.1 The information contained within Appendices 1 and 2 provide the full details of how the Council Tax Base has been calculated for 2016/17.

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 12th November. The Valuation Office Schedule of Alterations to the Council Tax List dated 21st November 2015 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 NEEDS ASSESSMENT

- 8.1 An Equality Impact Assessment has not been undertaken as this is a financial matter. There has been an Equality Impact Assessment undertaken on the Council Tax Reduction Scheme, which has an impact on the calculation of the Council Tax base and was considered as part of the approval of this scheme.

9. CONSULTEES

- 9.1 CLT

10. BACKGROUND PAPERS

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

	APPENDIX 1	A	B	C	D	E	F	G	H	TOTAL
1	TOTAL PROPERTIES ADJUSTED FOR DISABLEMENT RELIEF	11256	11383	11160	6152	3319	1713	1193	126	46302
2	+ / - ADJUSTMENTS (1)	-11.41	40.25	26.028	1.528	5.528	6.201	3.25	0.625	72.00
3	- EXEMPTIONS	-682	-116	-96	-57	-28	-6	-7	-1	-993
4	= TOTAL CHARGEABLE PROPERTIES	10562.5 9	11307.25	11090.0 3	6096.53	3296.53	1713.20	1189.25	125.63	45381.00
5	0% DISCOUNT PROPERTIES	1986.95	5386.05	6757.10	4195.76	2541.21	1359.81	988.18	107.87	23322.93
	100% ON SECOND HOMES	155.00	48	76	37	24	11	10	2	363
6	25% DISCOUNT PROPERTIES WHERE DISCOUNT HAS BEEN REDUCED TO 25%	5556	4116	3318	1579	646	284	169	13	15681
7	50% DISCOUNT PROPERTIES THAT WOULD HAVE BEEN 50% BUT NOW HAVE HAD THEIR DISCOUNT REDUCED	72	50	37	24	19	27	17	4	250
	LONG TERM EMPTIES 0% DISCOUNT	209	95	103	52	40	14	5	5	523
8	BENEFITS	2947.64	1755.201	977.924 2	297.764 6	90.3226	42.3894	15.0732	0.7526	6,127.07
9	FULL CHARGE EQUIVALENT (2)	6548.95	8640.05	9443.10	5481.01	3099.21	1610.31	1138.43	126.62	36087.68
10	RATIO TO BAND D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
11	BAND D EQUIVALENT	4365.99	6720.05	8393.86	5481.02	3787.94	2326.01	1897.38	253.25	33225.50
12	TAXBASE AFTER 1.50% PROVISION FOR NON-COLLECTION									32727

APPENDIX 2	A	B	C	D	E	F	G	H	TOTAL	TOTAL x 98.50%
Upper Arley	69.26	10.73	61.26	24.06	64.39	73.16	32.46	12.55	347.87	343
Bewdley	282.81	545.65	861.66	732.57	536.41	437.98	210.96	11.50	3619.54	3565
Broome	2.64	0.00	11.11	12.25	3.67	36.56	102.06	32.00	200.29	197
Chaddesley Corbett	19.32	21.64	97.93	58.68	119.86	125.99	218.98	74.00	736.40	725
Churchill & Blakedown	18.47	20.57	91.15	129.09	154.38	177.70	164.10	41.00	796.46	785
Town of Kidderminster	2909.14	4539.45	4342.56	2630.52	1633.72	497.49	337.15	13.75	16903.78	16650
Kidderminster Foreign	132.04	16.49	29.66	28.21	53.62	61.98	80.06	10.00	412.06	406
Ribbesford	67.34	4.47	6.38	6.00	5.50	11.56	38.13	0.00	139.38	137
Rock	55.65	28.69	117.92	77.40	244.21	348.02	343.14	24.00	1239.03	1220
Rushock	0.00	0.78	8.44	4.71	10.09	12.64	37.92	2.00	76.58	75
Stone	4.67	4.40	31.38	26.24	84.05	57.23	52.50	8.00	268.47	265
Stourport on Severn	631.94	1361.40	2241.76	1524.29	643.21	310.83	98.43	4.00	6815.86	6714
Wolverley	172.71	165.78	492.65	227.00	234.83	174.87	181.49	20.45	1669.78	1645
Band totals	4365.99	6720.05	8393.86	5481.02	3787.94	2326.01	1897.38	253.25	33225.50	32727