

## 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

<b>Item decided:</b>  Agreement of Council Tax Base for 2019/20	
<b>Officer who has taken the decision</b>	Corporate Director: Resources
<b>Date of the decision</b>	31 <sup>st</sup> January 2019
<b>Reason for the decision/alternatives considered</b>	As part of the Council Tax setting process the Council must agree the Council Tax Base, based on the contents of the Valuation List, for the financial year 2019/20 by 31 <sup>st</sup> January as required under Section 67 of the Local Government Finance Act 1992 and in accordance with Section 4, para 1.9 (v) section 1.13 of the Constitution. Attached report refers.
<b>Date and source of Delegated Decision (if appropriate)</b>	31 <sup>st</sup> January 2019, see attached report
<b>Council/Cabinet member consulted – if applicable</b>	Cabinet Member for Resources
<b>Any interest declared by the Consultee or officer</b>	None

To: Corporate Director: Resources

From: Revenues, Benefits & Customer Services Manager

Date 31<sup>st</sup> January 2019

## **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 2019/20 as required under Section 67 of the Local Government Finance Act 1992.

### **2. RECOMMENDATION**

- 2.1 The Corporate Director: Resources is asked to set the Council Tax Base for Wyre Forest District for the financial year 2019/20 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 2019/20. 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 1<sup>st</sup> April 2013. This scheme was further modified from 1<sup>st</sup> April 2014 to reduce the maximum discount for working age claimants from 91.5% to 90% and again from 1<sup>st</sup> April 2016 to reduce the maximum discount to 80%.

**Appendix 1** gives the total of all properties within each band, and the adjustments to include the Local Council Tax Reduction 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 2019/20.

#### **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 25<sup>th</sup> November 2018 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**

		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
1	TOTAL PROPERTIES ADJUSTED FOR DISABLEMENT RELIEF	11347	11559	11357	6205	3416	1732	1211	126	46953
2	+ / - ADJUSTMENTS (1)	-30.60	21.5	31.875	10.389	1.514	3.639	5.889	0	44.21
3	- EXEMPTIONS	-561	-114	-118	-73	-35	-17	-10	-1	-929
4	= TOTAL CHARGEABLE PROPERTIES	10755.41	11466.50	11270.88	6142.39	3382.51	1718.64	1206.89	125.00	46068.21
5	0% DISCOUNT PROPERTIES	2241.63	5654.93	6949.17	4287.30	2617.04	1345.87	1015.01	109.00	24219.94
	PLUS 100% ON SECOND HOMES	158.00	54	60	46	23	18	18	4	381
6	25% DISCOUNT PROPERTIES	5798	4215	3437	1609	669	307	164	10	16209
7	50% DISCOUNT PROPERTIES	49	49	47	18	20	23	18	6	230
	PLUS LONG TERM EMPTIES 0% DISCOUNT	149	92	101	45	30	12	10	2	441
8	LESS COUNCIL TAX REDUCTION	2666.78	1547.57	837.71	228.09	76.47	42.77	9.88	0	5409.27
9	FULL CHARGE EQUIVALENT (2)	6921.63	8986.68	9710.42	5593.06	3181.79	1618.62	1175.01	125.50	37312.70
10	RATIO TO BAND D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
11	BAND D EQUIVALENT	4614.40	6989.64	8631.47	5593.06	3888.86	2338.00	1958.37	251.00	34264.80
12	TAXBASE AFTER 1.50% PROVISION FOR NON-COLLECTION									<b>33751</b>

**APPENDIX 2**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>	<b>TOTAL x 98.50%</b>	
2019/20											
Upper Arley	73.56	12.28	63.90	31.99	71.04	72.47	37.25	7.50	369.99	<b>364</b>	
Bewdley	289.93	569.88	874.34	741.55	529.45	450.99	219.95	9.50	3685.59	<b>3630</b>	
Broome	1.30	0.00	9.56	12.00	3.36	35.39	105.76	30.00	197.37	<b>195</b>	
Chaddesley Corbett	20.75	22.18	107.25	64.28	122.24	131.23	228.33	75.00	771.26	<b>760</b>	
Churchill & Blakedown	19.27	17.65	91.84	132.13	159.83	179.26	162.83	43.00	805.81	<b>794</b>	
Town of Kidderminster	3053.48	4703.14	4485.93	2681.59	1732.99	499.66	335.22	12.00	17504.01	<b>17241</b>	
Kidderminster Foreign	141.58	15.26	29.99	26.90	58.39	57.12	89.04	16.00	434.28	<b>428</b>	
Ribbesford	63.34	0.58	0.89	7.00	5.81	14.08	37.50	2.00	131.20	<b>129</b>	
Rock	67.82	31.67	119.48	69.82	245.29	349.68	360.67	24.00	1268.43	<b>1249</b>	
Rushock	0.00	0.00	10.00	4.71	9.35	11.56	39.58	2.00	77.20	<b>76</b>	
Stone	6.33	4.97	34.52	34.75	82.34	51.68	59.88	4.00	278.47	<b>275</b>	
Stourport on Severn	685.35	1442.74	2300.39	1540.41	639.84	305.82	98.81	6.00	7019.36	<b>6914</b>	
Wolverley	191.69	169.29	503.38	245.93	228.93	179.06	183.55	20.00	1721.83	<b>1696</b>	
Band totals	4614.40	6989.64	8631.47	5593.06	3888.86	2338.00	1958.37	251.00	34264.80	<b>33751</b>	