

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 Council Tax base for 2020-21	
Officer who has taken the decision	Corporate Director: Resources
Date of the decision	31 st January 2020
Reason for the decision/alternatives considered	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 2020-21 by 31 st January as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and in accordance with Section 4, para 1.9(v) section 1.13 of the Constitution. Attached report refers.
Date and source of Delegated Decision (if appropriate)	31 th January 2020, see attached report
Council/Cabinet member consulted – if applicable	Cabinet Member for Strategy and Finance
Any interest declared by the Consultee or officer	None

To: Corporate Director: Resources

From: Revenues, Benefits & Customer Services Manager

Date 31 January 2020

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 2020/21 as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

2. RECOMMENDATION

- 2.1 The Corporate Director: Resources is asked to set the Council Tax Base for Wyre Forest District for the financial year 2020/21 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 reduced from 1.5% to 1% for 2020/21.

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 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

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 2020/21.

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 24th November 2019 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
9.2 Cabinet Member for Strategy and Finance

10. BACKGROUND PAPERS

- 10.1 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

Appendix 1

		A	B	C	D	E	F	G	H	TOTAL
1	TOTAL PROPERTIES ADJUSTED FOR DISABLEMENT RELIEF	11425	11575	11366	6227	3431	1741	1215	130	47110
2	+ / - ADJUSTMENTS (1)	-38.53	1.778	41.514	5.139	2.389	1.125	1.125	0	14.54
3	- EXEMPTIONS	-605	-149	-128	-71	-33	-8	-8	-2	-1004
4	= TOTAL CHARGEABLE PROPERTIES	10781.47	11427.78	11279.51	6161.14	3400.39	1734.13	1208.13	128.00	46120.54
5	0% DISCOUNT PROPERTIES	2188.66	5602.44	6956.33	4297.79	2631.85	1364.30	1025.33	111.00	24177.69
	PLUS 100% ON SECOND HOMES	157.00	51	68	47	22	15	16	4	380
6	25% DISCOUNT PROPERTIES	5808	4168	3460	1613	671	307	160	11	16198
7	50% DISCOUNT PROPERTIES	58	61	45	33	19	25	17	6	264
	PLUS LONG TERM EMPTIES 0% DISCOUNT	143	94	76	58	30	23	14	2	440
8	LESS BENEFITS	2726.81	1596.34	818.18	217.35	78.54	37.83	5.8	0	5480.85
9	FULL CHARGE EQUIVALENT (2)	6873.66	8903.94	9717.83	5629.04	3196.60	1645.05	1183.83	128.25	37278.19
10	RATIO TO BAND D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
11	BAND D EQUIVALENT	4582.44	6925.29	8638.07	5629.04	3906.96	2376.17	1973.05	256.50	34287.52
12	TAXBASE AFTER 1% PROVISION FOR NON-COLLECTION									33945

Appendix 2

	A	B	C	D	E	F	G	H	TOTAL	TOTAL x 99%
Upper Arley	76.65	11.30	60.33	28.83	68.55	72.68	38.48	7.50	364.32	361
Bewdley	284.63	561.41	879.59	746.76	529.61	458.27	214.12	9.50	3683.89	3647
Broome	1.30	0.00	10.89	10.00	2.44	34.67	108.05	33.00	200.35	198
Chaddesley Corbett	20.61	25.64	109.45	65.86	119.55	131.72	230.83	76.50	780.16	772
Churchill & Blakedown	17.92	20.09	93.98	132.80	159.67	183.29	163.64	43.00	814.39	806
Town of Kidderminster	3043.62	4654.20	4487.17	2698.00	1752.86	513.89	335.19	13.50	17498.43	17324
Kidderminster Foreign	146.44	13.31	30.51	28.05	59.78	62.06	92.50	16.00	448.65	444
Ribbesford	59.58	0.58	0.67	7.25	5.50	14.08	37.50	2.00	127.16	126
Rock	69.16	32.21	119.97	68.84	243.05	345.13	363.71	24.00	1266.07	1254
Rushock	0.00	0.00	9.99	4.96	8.44	10.47	41.25	2.00	77.11	76
Stone	5.83	5.72	33.27	35.00	79.20	54.72	65.42	4.00	283.16	280
Stourport on Severn	666.30	1424.45	2302.07	1556.40	636.51	311.05	101.11	8.00	7005.89	6936
Wolverley	190.41	176.37	500.17	246.29	241.80	184.14	181.25	17.50	1737.93	1721
Band totals	4582.44	6925.29	8638.07	5629.04	3906.96	2376.17	1973.05	256.50	34287.52	33945