

# Cabinet Report



Listening Learning Leading

Report of Head of Finance

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To: CABINET on 18 December 2018

To: Council on 20 December 2018

## Council tax base 2019/20

### Recommendations

1. That the report of the head of finance for the calculation of the council's tax base and the calculation of the tax base for each parish area for 2019/20 be approved
2. That, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by South Oxfordshire District Council as its council tax base for the year 2019/20 be 56,793.3
3. That, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by South Oxfordshire District Council as the council tax base for the year 2019/20 for each parish be the amount shown against the name of that parish in Appendix 1 of the report of the head of finance to Cabinet on 18 December 2018.

### Purpose of Report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2019/20 to Council for approval.

### Corporate Objectives

2. The calculation of the tax base is a legal requirement and an essential part of the tax setting process which helps to achieve the council's corporate objectives.

## Background

3. Before the council tax can be set by the council, a calculation has to be made of the council tax base, which is an estimate of the taxable resources for the district as a whole and for each parish area.
4. The council tax base for the district has to be notified to Oxfordshire County Council and the Police and Crime Commissioner by 31 January 2019. Each parish and town council is also notified of the figure for its area.
5. The legislation requires that the council tax base is approved by full council or a non-executive body with delegated powers. No such delegation exists, so cabinet is therefore asked to recommend to council the schedule set out in **Appendix 1** as the council tax base for the district as a whole and for each parish area.

## Calculation of the tax base

6. The starting point for the calculation is the total number of dwellings and their council tax band.
7. The council then allows for the following information, for each band:
  - (a) dwellings which will be entirely exempt so no tax is payable (e.g. those occupied entirely by students)
  - (b) dwellings which will attract a 25 per cent reduction (e.g. those with a single adult occupier)
  - (c) dwellings which will attract a 50 per cent reduction (e.g. those where all of the adult residents qualify for a reduction)
  - (d) dwellings which will be treated as being in a lower band because they have been adapted for a severely disabled person. The regulations provide methodology to take account of the reduction available to those in band A dwellings
  - (e) dwellings which will be on the valuation list but which attract discounts or disablement relief or are exempt, for only part of the year
8. Each band is then converted into "band D equivalents" by applying the factor laid down by legislation. For example, a band A dwelling is multiplied by 2/3 to arrive at the band D equivalent figure, whilst a band H dwelling is multiplied by two. All these are then added together to give a total of band D equivalents.
9. A final adjustment is required to allow for non-collection. The council is required to decide what its collection rate is likely to be and apply this to its council tax base. For the 2018/19 tax the council assumed 98 per cent would eventually be collected and it is proposed to use 98 per cent again in 2019/20.

## Taxbase for 2019/20

10. Based on the assumptions detailed above the council tax base for 2019/20 is 56,793.3.

11. Similar calculations are required for each parish in order to calculate the proportion of the district's tax base which relates to its area. A schedule of the tax base for each parish is set out in **Appendix 1**.
12. To calculate the council tax amounts payable per property band for the council, its council tax requirement (i.e. the amount of council tax to be raised) is divided by the Band D equivalent (taxbase). This will be finalised during January and February, culminating in the council tax being set by council on 14 February 2019 (this date is subject to the council being notified of the major precepting authorities' council tax requirements).

### **Financial Implications**

13. These are set out in the body of the report.

### **Legal Implications**

14. These are set out in the body of the report.

### **Risks**

15. The council's methodology for calculating the taxbase involves basing the calculation on actual dwellings at a certain point in time, rather than forecasting on potential new dwellings that may be built in the future. Because of this the risk exposure is considered to be low.

### **Background Papers**

None

**Agenda Item 14  
Appendix 1**

PARISH COUNCIL TAX BASES -				2019-20 (After boundary change)			
PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2019-20	PARISH TAX BASE 2019-20	PARISH TAX BASE 2018-19	PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2019-20	PARISH TAX BASE 2019-20	PARISH TAX BASE 2018-19
Adwell	14	13.3	11.7	Sandford on Thames	581	491.7	489.2
Aston Rowant	349	431.0	429.2	Shiplake	706	969.9	998.2
Aston Tirrold & Upthorpe	225	266.5	261.2	Shirburn	54	57.7	57.1
Beckley & Stowood	251	279.3	277.6	Sonning Common	1,621	1,606.0	1,594.4
Benson	1,777	1,721.3	1,693.2	South Moreton	131	125.9	126.9
Berinsfield	1,101	657.9	647.1	South Stoke	219	225.2	227.3
Berrick Salome	124	167.9	165.0	Stadhampton	323	322.6	321.9
Binfield Heath	282	320.9	312.1	Stanton St John	190	217.3	221.0
Bix & Assendon	256	329.7	326.0	Stoke Row	275	335.5	323.1
Brightwell Baldwin	83	104.2	103.1	Stoke Talmage	24	29.1	27.4
Brightwell cum Sotwell	621	656.1	645.4	Swyncombe	117	137.9	136.7
Britwell Salome	86	100.9	100.3	Sydenham	147	161.2	159.6
Chalgrove	1,135	1,065.1	1,061.9	Tetsworth	295	305.4	302.9
Checkendon	212	238.0	237.6	Thame	5,426	4,691.6	4,547.6
Chinnor	2,705	2,512.8	2,467.2	Tiddington with Albury	278	262.8	259.8
Cholsey	1,703	1,509.3	1,499.5	Toot Baldon	58	69.8	70.0
Clifton Hampden	253	281.7	281.0	Towersey	181	184.8	183.7
Crowell	47	58.7	58.0	Wallingford	3,682	3,021.6	2,986.0
Crowmarsh	709	680.9	679.2	Warborough	437	480.9	475.7
Cuddesdon & Denton	201	164.9	164.7	Waterperry with Thomley	79	86.3	87.3
Culham	173	180.2	177.1	Waterstock	40	46.5	44.2
Cuxham with Easington	60	62.0	62.1	Watlington	1,220	1,165.6	1,171.6
Didcot	12,176	9,393.0	9,206.4	West Hagbourne	112	120.2	120.6
Dorchester	486	559.8	552.4	Wheatfield	11	14.1	14.9
Drayton St Leonard	118	130.1	132.3	Wheatley	1,894	1,748.5	1,714.2
East Hagbourne	496	506.9	503.1	Whitchurch on Thames	336	406.9	397.6
Elsfield	48	54.7	55.7	Woodcote	1,050	1,037.5	1,040.3
Ewelme	426	362.2	364.7	Woodeaton	29	38.0	38.0
Eye & Dunsden	148	182.3	181.5				
Forest Hill with Shotover	383	349.1	335.3	<b>TOTAL</b>	<b>60,419</b>	<b>56,793.3</b>	<b>56,163.3</b>
Garsington	773	690.3	689.6				
Goring	1,532	1,687.3	1,686.0				
Goring Heath	498	592.4	586.4				
Great Haseley	243	254.3	254.1				
Great Milton	340	307.5	311.9				
Harpsden	157	222.3	234.3				
Henley on Thames	5,831	5,745.6	5,701.3				
Highmoor	135	163.7	166.6				
Holton	161	180.7	178.9				
Horspath	614	609.3	610.7				
Ipsden	156	169.4	166.9				
Kidmore End	532	681.8	669.4				
Lewknor	288	305.6	305.1				
Little Milton	206	218.2	212.0				
Little Wittenham	28	33.4	33.6				
Long Wittenham	362	352.3	354.2				
Mapledurham	130	126.0	124.0				
Marsh Baldon	115	119.9	123.0				
Moulsford	217	248.1	248.8				
Nettlebed	339	358.9	360.9				
Newington	47	60.1	59.6				
North Moreton	156	192.0	191.4				
Nuffield	217	234.7	236.5				
Nuneham Courtenay	97	100.4	100.0				
Pishill with Stonor	143	186.4	183.7				
Pyrton	92	113.1	113.3				
Rotherfield Greys	156	208.0	209.2				
Rotherfield Peppard	690	930.4	923.1				