

Cabinet Report



Listening Learning Leading

Report of Head of Finance

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To: CABINET on 5 December 2019

To: Council on 19 December 2019

Council tax base 2020/21

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 2020/21 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 2020/21 be 57,848.5
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 2020/21 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 5 December 2019

Purpose of Report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2020/21 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 2020. 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 2019/20 tax the council assumed 98 per cent would eventually be collected and it is proposed to use 98 per cent again in 2020/21.

Taxbase for 2020/21

10. Based on the assumptions detailed above the council tax base for 2020/21 is 57,848.5.

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 13 February 2020 (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

PARISH COUNCIL TAX BASES - 2020-21

PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2020-21	PARISH TAX BASE 2020-21	PARISH TAX BASE 2019-20	PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2020-21	PARISH TAX BASE 2020-21	PARISH TAX BASE 2019-20
Adwell	14	13.2	13.3	Sandford on Thames	581	492.7	491.7
Aston Rowant	350	436.7	431.0	Shiplake	707	975.5	969.9
Aston Tirrold & Upthorpe	225	267.6	266.5	Shirburn	55	59.8	57.7
Beckley & Stowood	252	280.2	279.3	Sonning Common	1,665	1,652.5	1,606.0
Benson	1,836	1,781.8	1,721.3	South Moreton	132	129.9	125.9
Berinsfield	1,104	659.0	657.9	South Stoke	220	226.9	225.2
Berrick Salome	124	166.5	167.9	Stadhampton	326	331.0	322.6
Binfield Heath	287	326.3	320.9	Stanton St John	191	223.6	217.3
Bix & Assendon	259	331.3	329.7	Stoke Row	277	333.8	335.5
Brightwell Baldwin	83	106.2	104.2	Stoke Talmage	25	31.3	29.1
Brightwell cum Sotwell	622	658.2	656.1	Swyncombe	117	140.1	137.9
Britwell Salome	87	102.8	100.9	Sydenham	148	163.6	161.2
Chalgrove	1,138	1,069.8	1,065.1	Tetsworth	296	310.4	305.4
Checkendon	215	244.5	238.0	Thame	5,548	4,828.6	4,691.6
Chinnor	2,847	2,641.5	2,512.8	Tiddington with Albury	278	262.8	262.8
Cholsey	1,738	1,540.3	1,509.3	Toot Baldon	58	69.5	69.8
Clifton Hampden	254	285.0	281.7	Towersey	181	186.0	184.8
Crowell	47	56.4	58.7	Wallingford	3,724	3,067.2	3,021.6
Crowmarsh	709	681.6	680.9	Warborough	441	493.6	480.9
Cuddesdon & Denton	203	170.0	164.9	Waterperry with Thomley	83	92.0	86.3
Culham	174	182.5	180.2	Waterstock	40	45.9	46.5
Cuxham with Easington	60	61.9	62.0	Watlington	1,233	1,172.8	1,165.6
Didcot	12,534	9,710.6	9,393.0	West Hagbourne	112	121.7	120.2
Dorchester	475	546.3	559.8	Wheatfield	11	14.6	14.1
Drayton St Leonard	118	131.2	130.1	Wheatley	1,917	1,765.4	1,748.5
East Hagbourne	496	508.9	506.9	Whitchurch on Thames	338	411.7	406.9
Elsfield	48	56.1	54.7	Woodcote	1,051	1,039.0	1,037.5
Ewelme	426	367.3	362.2	Woodeaton	29	38.0	38.0
Eye & Dunsden	148	181.2	182.3				
Forest Hill with Shotover	413	373.0	349.1	TOTAL	61,432	57,848.5	56,793.3
Garsington	774	686.9	690.3				
Goring	1,545	1,712.3	1,687.3				
Goring Heath	498	594.6	592.4				
Great Haseley	244	254.1	254.3				
Great Milton	340	312.2	307.5				
Harpsden	156	220.5	222.3				
Henley on Thames	5,903	5,828.2	5,745.6				
Highmoor	135	164.2	163.7				
Holton	162	189.5	180.7				
Horspath	618	616.6	609.3				
Ipsden	157	170.2	169.4				
Kidmore End	533	682.7	681.8				
Lewknor	290	303.5	305.6				
Little Milton	206	215.6	218.2				
Little Wittenham	28	32.4	33.4				
Long Wittenham	362	346.6	352.3				
Mapledurham	130	126.9	126.0				
Marsh Baldon	115	122.4	119.9				
Moulsford	217	250.1	248.1				
Nettlebed	340	360.1	358.9				
Newington	47	60.7	60.1				
North Moreton	156	190.9	192.0				
Nuffield	221	240.4	234.7				
Nuneham Courtenay	98	101.2	100.4				
Pishill with Stonor	143	189.3	186.4				
Pyrton	92	115.2	113.1				
Rotherfield Greys	156	204.0	208.0				
Rotherfield Peppard	696	939.4	930.4				