Cabinet Report

South Oxfordshire
District Council

Listening Learning Leading

Report of Head of Finance

Author: Ben Watson

Telephone:01491 823834

Textphone: 18001 01491 823834

E-mail: ben.watson@southandvale.gov.uk

Cabinet member responsible: Will Hall

Tel: 07793 031780

E-mail: wahhall@gmail.com

To: Cabinet on: 4 December 2014
To: Council on: 11 December 2014

Council tax base 2015/16

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 2015/16 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 2015/16 be 54,233.6

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 2015/16 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 4 December 2014

Purpose of Report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2015/16 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 objective of effectively managing its resources.

\\athena2.southandvale.net\ModGov\data\AgendaItemDocs\4\8\5\AI00002584\$0f2jg5a1.doc

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 2015. 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

    (f) dwellings which will attract a reduction through the council tax reduction scheme

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 2014/15 tax the council assumed 98 per cent would eventually be collected and it is proposed to use 98 per cent again in 2015/16.

Taxbase for 2015/16

10. Based on the assumptions detailed above the council tax base for 2015/16 is 54,233.6.

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 19 February 2015 (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.

Background Papers

None

PARISH COUNCIL TAX BASES - **2015-16**

PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2015-16	PARISH TAX BASE 2015-16	PARISH TAX BASE 2014-15	PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2015-16	PARISH TAX BASE 2015-16	PARISH TAX BASE 2014-15
Adwell	13	12.7	12.8	Sandford on Thames	582	487.0	491.2
Aston Rowant	335	420.7	421.6	Shiplake	727	966.3	889.6
Aston Tirrold	148	172.8	170.3	Shirburn	55	58.2	58.9
Aston Upthorpe	71	84.2	82.2	Sonning Common	1,601	1,575.3	1,549.3
Beckley & Stowood	250	273.5	272.3	South Moreton	129	124.9	137.8
Benson	1,744	1,692.5	1,691.3	South Stoke	213	223.5	219.5
Berinsfield	1,101	633.9	626.6	Stadhampton	322	320.1	322.4
Berrick Salome	121	161.4	158.3	Stanton St John	189	220.6	216.4
Binfield Heath	277	310.7	309.6	Stoke Row	265	309.8	297.7
Bix & Assendon	253	319.2	323.2	Stoke Talmage	22	28.3	27.3
Brightwell Baldwin	81	101.6	99.0	Swyncombe	117	133.6	133.2
Brightwell cum Sotwell	614	644.9	639.6	Sydenham	148	153.3	153.4
Britwell Salome	87	103.8	99.0	Tetsworth	285	290.9	284.4
Chalgrove	1,126	1,034.8	1,028.1	Thame	5,032	4,296.0	4,225.7
Checkendon	206	230.6	229.3	Tiddington with Albury	276	266.9	265.2
Chinnor	2,587	2,385.4	2,314.6	Toot Baldon	57	68.8	70.6
Cholsey	1,627	1,424.7	1,426.6	Towersey	176	177.0	176.0
Clifton Hampden	251	282.5	277.9	Wallingford	3,566	2,847.3	2,669.0
Crowell	47	59.6	58.2	Warborough	434	469.7	469.4
Crowmarsh	700	657.1	650.4	Waterperry with Thomley	72	79.8	76.5
Cuddesdon & Denton	199	161.5	161.1	Waterstock	38	43.5	42.9
Culham	170	168.4	170.8	Watlington	1,218	1,142.9	1,115.6
Cuxham with Easington	60	60.7	59.6	West Hagbourne	111	122.5	121.8
Didcot	11,166	8,379.0	7,757.4	Wheatfield	11	15.2	12.8
Dorchester	483	534.6	520.9	Wheatley	1,840	1,693.7	1,611.4
Drayton St Leonard	115	127.2	128.4	Whitchurch on Thames	335	393.6	393.0
East Hagbourne	493	496.2	738.2	Woodcote	1,035	1,027.9	1,011.0
Elsfield	48	55.7	53.9	Woodeaton	29	38.4	38.8
Ewelme	423	368.2	368.6				
Eye & Dunsden	148	180.9	176.2	**TOTAL**	**58,229**	**54,233.6**	**53,217.1**
Forest Hill with Shotover	366	326.5	325.6				
Garsington	749	670.9	668.0				
Goring	1,486	1,666.4	1,681.4				
Goring Heath	495	585.8	582.8				
Great Haseley	235	246.1	247.9				
Great Milton	336	312.7	307.5				
Harpsden	165	225.9	296.3				
Henley on Thames	5,752	5,610.0	5,536.7				
Highmoor	133	158.3	159.2				
Holton	157	172.5	229.4				
Horspath	612	597.7	592.5				
Ipsden	151	162.1	161.7				
Kidmore End	515	666.9	662.5				
Lewknor	287	303.4	295.8				
Little Milton	206	210.3	211.2				
Little Wittenham	28	34.3	34.3				
Long Wittenham	357	345.4	344.4				
Mapledurham	129	123.0	122.8				
Marsh Baldon	114	121.9	125.2				
Moulsford	213	251.3	249.6				
Nettlebed	338	358.9	348.2				
Newington	48	55.9	54.9				
North Moreton	155	190.9	175.4				
Nuffield	218	232.7	227.9				
Nuneham Courtenay	92	95.5	85.7				
Pishill with Stonor	142	186.5	187.5				
Pyrton	91	107.9	108.6				
Rotherfield Greys	152	197.5	197.7				
Rotherfield Peppard	678	902.4	889.6				