

Cabinet Report



Listening Learning Leading

Report of Head of Finance

Author: Ben Watson

Telephone: 01235 540488

Textphone: 18001 01235 540488

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

Cabinet member responsible: Jane Murphy

Tel: 07970 932054

E-mail: jane.murphy@southandvale.gov.uk

To: Cabinet on: 3 December 2015

To: Council on: 17 December 2015

Council tax base 2016/17

Recommendation(s)

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 2016/17 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 2016/17 be 54,965.0
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 2016/17 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 3 December 2015

Purpose of Report

1. The purpose of this report is to ask Cabinet to recommend the council tax base for 2016/17 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.

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 2016. 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 2015/16 tax the council assumed 98 per cent would eventually be collected and it is proposed to use 98 per cent again in 2016/17.

Taxbase for 2016/17

10. Based on the assumptions detailed above the council tax base for 2016/17 is 54,965.0.

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 18 February 2016 (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 - 2016-17

PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2016-17	PARISH TAX BASE 2016-17	PARISH TAX BASE 2015-16	PARISH/TOWN COUNCIL	NUMBER OF DWELLINGS 2016-17	PARISH TAX BASE 2016-17	PARISH TAX BASE 2015-16
Adwell	13	12.5	12.7	Sandford on Thames	582	489.6	487.0
Aston Rowant	347	426.5	420.7	Shiplake	727	971.8	966.3
Aston Tirrold & Upthorpe	219	253.2	257	Shirburn	54	53.7	58.2
Beckley & Stowood	249	266.9	273.5	Sonning Common	1,600	1,592.7	1,575.3
Benson	1,745	1,692.5	1,692.5	South Moreton	129	125.8	124.9
Berinsfield	1,101	637.6	633.9	South Stoke	214	224.4	223.5
Berrick Salome	122	161.8	161.4	Stadhampton	323	322.5	320.1
Binfield Heath	278	313.9	310.7	Stanton St John	189	219.8	220.6
Bix & Assendon	255	321.5	319.2	Stoke Row	267	313.0	309.8
Brightwell Baldwin	81	100.3	101.6	Stoke Talmage	22	27.1	28.3
Brightwell cum Sotwell	614	640.9	644.9	Swyncombe	117	131.5	133.6
Britwell Salome	86	101.9	103.8	Sydenham	148	160.3	153.3
Chalgrove	1,128	1,046.1	1,034.8	Tetsworth	294	299.2	290.9
Checkendon	207	232.1	230.6	Thame	5,060	4,352.2	4,296.0
Chinnor	2,592	2,406.1	2,385.4	Tiddington with Albury	276	267.2	266.9
Cholsey	1,675	1,469.6	1,424.7	Toot Baldon	57	69.8	68.8
Clifton Hampden	251	283.0	282.5	Towersey	177	179.8	177.0
Crowell	47	58.7	59.6	Wallingford	3,571	2,884.3	2,847.3
Crowmarsh	705	671.5	657.1	Warborough	436	477.7	469.7
Cuddesdon & Denton	199	163.8	161.5	Waterperry with Thomley	76	83.8	79.8
Culham	170	170.7	168.4	Waterstock	39	45.3	43.5
Cuxham with Easington	60	63.8	60.7	Watlington	1,222	1,152.4	1,142.9
Didcot	11,494	8,733.0	8,379.0	West Hagbourne	112	122.2	122.5
Dorchester	482	542.4	534.6	Wheatfield	11	13.8	15.2
Drayton St Leonard	116	129.1	127.2	Wheatley	1,846	1,696.0	1,693.7
East Hagbourne	494	493.6	496.2	Whitchurch on Thames	336	397.7	393.6
Elsfield	48	55.7	55.7	Woodcote	1,037	1,026.5	1,027.9
Ewelme	424	370.8	368.2	Woodeaton	29	38.0	38.4
Eye & Dunsden	148	179.5	180.9				
Forest Hill with Shotover	367	325.7	326.5	TOTAL	58,785	54,965.0	54,233.6
Garsington	759	677.6	670.9				
Goring	1,517	1,688.7	1,666.4				
Goring Heath	494	583.6	585.8				
Great Haseley	239	250.5	246.1				
Great Milton	335	306.4	312.7				
Harpsden	167	227.7	225.9				
Henley on Thames	5,768	5,660.9	5,610.0				
Highmoor	134	160.4	158.3				
Holton	158	171.5	172.5				
Horspath	613	607.4	597.7				
Ipsden	151	162.8	162.1				
Kidmore End	522	669.8	666.9				
Lewknor	287	307.1	303.4				
Little Milton	206	212.9	210.3				
Little Wittenham	28	34.0	34.3				
Long Wittenham	359	349.6	345.4				
Mapledurham	129	125.5	123.0				
Marsh Baldon	114	121.1	121.9				
Moulsford	215	242.7	251.3				
Nettlebed	339	361.3	358.9				
Newington	49	57.4	55.9				
North Moreton	155	190.0	190.9				
Nuffield	218	233.5	232.7				
Nuneham Courtenay	93	98.2	95.5				
Pishill with Stonor	142	185.6	186.5				
Pyrton	92	110.8	107.9				
Rotherfield Greys	154	201.7	197.5				
Rotherfield Peppard	680	903.5	902.4				