

REPORT TO: Executive Board

DATE: 21 November 2013

REPORTING OFFICER: Operational Director – Finance

PORTFOLIO: Resources

SUBJECT: Determination of the 2014/2015 Council Tax Base

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

- 1.1 There is a requirement for the Council to determine the 'Tax Base' for its area and also the tax base for each of the Parishes.
- 1.2 The Council is required to notify the council tax base figure to Cheshire Fire Authority, the Cheshire Police and Crime Commissioner and the Environment Agency by 31st January 2014. The Council is also required to calculate and advise the Parish Councils of their relevant tax bases.

2.0 RECOMMENDED: That

- (i) **Council set the 2014/15 Council Tax Base at 31,400 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police and Crime Commissioner and the Environment Agency be so notified; and**
- (ii) **Council approve the Council Tax Base for each of the Parishes as follows;**

Parish	Tax Base
Hale	643
Halebank	494
Daresbury	150
Moore	316
Preston Brook	319
Sandymoor	950

3.0 SUPPORTING INFORMATION

Council Tax Base

- 3.1 The 'Tax Base' is the measure used for calculating the council tax and is used by both the billing authority (the Council) and the major precepting authorities (the Cheshire Fire Authority and the Cheshire Police and Crime Commissioner), in the calculation of their council tax requirements.
- 3.2 The tax base figure is arrived at in accordance with a prescribed formula, and represents the estimated full year number of chargeable dwellings in the Borough, expressed in terms of the equivalent of Band 'D' dwellings.

The Council Tax Base for 2014/15

- 3.3 The council tax base is calculated using the number of dwellings included in the Valuation List, as provided by the Listing Officer, as at 30th October 2013. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 30th October 2013 to 31st March 2014.
- 3.4 From 2013/14 onwards, the tax base calculation includes an element for the Council Tax Reduction Scheme (the replacement for Council Tax Benefit). The estimate amount of Council Tax Support payable for 2014/15 is converted into the equivalent number of whole properties which are deducted from the total. The reduced tax base will not result in an increase in Council Tax as the Council's budget requirement will be reduced by payment of a grant in lieu of Council Tax Benefit.
- 3.5 An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the tax base for the year.
- 3.6 Taking account of all the relevant information and applying a 96.5% collection rate, the calculation for 2014/15 gives a tax base figure of 31,400 for the Borough as a whole.
- 3.7 Taking account of all the relevant information and applying a 96.5% collection rate, the appropriate tax base figure for each of the Parishes is as follows

Parish	Tax Base
Hale	643
Halebank	494
Daresbury	150
Moore	316
Preston Brook	319
Sandymoor	950

4.0 POLICY AND OTHER IMPLICATIONS

4.1 There are no direct policy or other implications arising from this report.

5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

5.1 The council tax base enables the Council to set the level of council tax to be charged for 2014/15, the income from which supports all of the Council's priorities.

6.0 RISK ANALYSIS

6.1 There would be a loss of income to the Council if the council tax base is not approved, as it would not be possible to set the level of council tax to be charged for 2014/15.

7.0 EQUALITY AND DIVERSITY ISSUES

7.1 There are no direct implications arising from this report

8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
Working Papers	Kingsway House	P. McCann