

**REPORT TO:** Executive Board  
**DATE:** 29th November 2007  
**REPORTING OFFICER:** Strategic Director – Corporate and Policy  
**SUBJECT:** Determination of 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 It is required to notify the figure to the Cheshire Fire Authority, the Cheshire Police Authority, the Cheshire Magistrates' Courts Committee, the Cheshire Probation Committee and the National Rivers Authority by 31st January 2008. The Council is also required to calculate and advise, if requested, the Parish Councils of their relevant tax bases.

## **2.0 RECOMMENDED: That**

- (1) **The Executive Board recommend to the Council that the 2008/09 Council Tax Base be set at 37,762 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police Authority, and the National Rivers Authority be so notified; and**
- (2) **The Executive Board recommend to the Council that the Council Tax Base for each of the Parishes be set as follows:**

<b>Parish</b>	<b>Tax Base</b>
<b>Hale</b>	<b>724</b>
<b>Daresbury</b>	<b>140</b>
<b>Moore</b>	<b>349</b>
<b>Preston Brook</b>	<b>339</b>
<b>Sandymoor</b>	<b>816</b>
<b>Halebank</b>	<b>510</b>

## **3.0 SUPPORTING INFORMATION**

### **3.1 The Tax Base**

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 Authority), in the calculation of their council tax requirements.

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.

### 3.2 The Council Tax Base for 2008/2009

The tax base is calculated using the number of dwellings included in the Valuation List, as provided by the Listing Officer, as at 17th September 2007. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 17th September 2007 to 31st March 2008.

An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the tax base for the year.

Taking account of all the relevant information and applying a 99% collection rate, the calculation for 2008/2009 gives a tax base figure of 37,762 for the Borough as a whole.

This year has seen the creation of two new parishes, at Sandymoor and Halebank. The advice of the National Association of Local Councils has been sought on the process for setting their first precepts. The appropriate tax base figure for each of the Parishes is as follows:

Parish	Tax Base
Hale	724
Daresbury	140
Moore	349
Preston Brook	339
Sandymoor	816
Halebank	510

## 4.0 **POLICY IMPLICATIONS**

4.1 There are no policy implications.

## 5.0 **OTHER IMPLICATIONS**

5.1 None.

## 6.0 **IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

### 6.1 **Children and Young People in Halton.**

None applicable

**6.2 Employment, Learning and Skills in Halton**

None applicable.

**6.3 A Healthy Halton**

None applicable.

**6.4 A Safer Halton**

None applicable.

**6.5 Halton's Urban Renewal**

None applicable.

**7.0 RISK ANALYSIS**

7.1 Loss of Income to the Council if Council Tax Base is not agreed.

**8.0 EQUALITY AND DIVERSITY ISSUES**

8.1 None applicable

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

<b>Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Working Papers	Catalyst House	Peter McCann