

KEY DECISION NOTICE

SERVICE AREA:	BOROUGH TREASURER (Exchequer and Support Services)
SUBJECT MATTER:	COUNCIL TAX BASE
DECISION:	That Pursuant to the figures set out in the Report of the Assistant Executive Director of Exchequer & Support Services, and the Local Authorities (Calculation of Tax Base) Regulations 1992 :- <ol style="list-style-type: none"> 1. the amount calculated by Tameside Metropolitan Borough Council as its Council Tax base for the year 2010/11 shall be 66108.3 2. the amount calculated by Tameside Metropolitan Borough Council as the tax base for the Town Council of Mossley for the year 2010/11 shall be 3426.4
DECISION TAKER(S):	Councillor Joe Kitchen
DESIGNATION OF DECISION TAKER(S):	First Deputy
DATE OF DECISION:	22 January 2010
REASON FOR DECISION:	To comply with the requirements of legislation
ALTERNATIVE OPTIONS REJECTED (if any):	The Calculation is prescribed by law, there is no alternative that can be proposed.
CONSULTEES:	None
FINANCIAL IMPLICATIONS: (Authorised by Borough Treasurer)	The tax base is used to determine the level of Council Tax. All things being equal, once the Revenue Support Grant has been determined, the greater the tax base the lower the level of Council Tax.
LEGAL IMPLICATIONS: (Authorised by Borough Solicitor)	The Local Government Finance Act 1992 requires a billing authority to calculate the Council Tax base for tax setting between the 1 December 2009 and 31 January 2010.
CONFLICT OF INTEREST:	None
DISPENSATION GRANTED BY STANDARDS COMMITTEE ATTACHED:	Not Applicable
ACCESS TO INFORMATION:	The following background papers have been used in the preparation of this report and can be inspected by contacting Paul Clarke, Service Unit Manager (Exchequer and Support Services) on 0161-342 -2062 <ol style="list-style-type: none"> 1. List of un-banded properties. 2. Planning Dept. new buildings forecast.

	3. Hattersley planned demolitions report.
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Signed..........Date 22-01-2010
Councillor Joe Kitchen- First Deputy

KEY DECISION REPORT

SERVICE AREA:	NEIGHBOURHOOD & COMMUNITY SERVICES (Exchequer and Support Services)
SUBJECT MATTER:	COUNCIL TAX BASE
DATE OF DECISION:	15 January 2009
DECISION TAKER	Councillor Joe Kitchen – First Deputy
REPORTING OFFICER:	Ilys Cookson – Assistant Executive Director – Neighbourhood & Community Services (Exchequer and Support Services)
REPORT SUMMARY:	The calculation of the Council Tax Base for 2010/11
RECOMMENDATIONS:	<p>The Cabinet Deputy is asked to determine that Pursuant to the figures set out in the Report of the Assistant Executive Director of Neighbourhood & Community Services, and the Local Authorities (Calculation of Tax Base) Regulations 1992:-</p> <ol style="list-style-type: none"> 1. the amount calculated by Tameside Metropolitan Borough Council as its Council Tax base for the year 2010/11 shall be 66108.3 2. the amount calculated by Tameside MBC as the tax base for the Town Council of Mossley for the year 2010/11 shall be 3426.4
JUSTIFICATION FOR DECISION:	The law requires that the calculation of the Council Tax base for tax setting must be made between 1 December 2009 and 31 January 2010.
ALTERNATIVE OPTIONS REJECTED (if any):	The Calculation is prescribed by law there is no alternative that can be proposed.
CONSULTEES:	None.
FINANCIAL IMPLICATIONS: (Authorised by Borough Treasurer)	The tax base is used to determine the level of Council Tax. All things being equal, once the Revenue Support Grant has been determined, the greater the tax base the lower the level of Council Tax.
LEGAL IMPLICATIONS: (Authorised by Borough Solicitor)	The Local Government Finance Act 1992 requires a billing authority to calculate the Council Tax base for tax setting between the 1 st December 2009 and 31 January 2010.
RISK MANAGEMENT:	Every effort has been made to ensure information used is as accurate as possible to ensure that the calculation is as accurate as possible
LINKS TO COMMUNITY PLAN:	The financial implications will be calculated in the light of the budget calculation of the Authority and this will allow for implementation of the Community Strategy to be prioritised.

ACCESS TO INFORMATION:

The following background papers have been used in the preparation of this report and can be inspected by contacting Paul Clarke, Service Unit Manager (Exchequer and Support Services) on 0161-342 - 2062.

1. List of unbanded properties.
2. Planning dept. new buildings forecast.
3. Hattersley planned demolitions report.

1. INTRODUCTION

The law requires that the calculation of the Council Tax base for tax setting must be made between 1 December 2009 and 31 January 2010.

2. THE CALCULATION

- 2.1 The Local Government Finance Act 1992 requires a billing authority to calculate the basic amount of its council tax by calculating its budget requirement less any grants divided by its tax base.
- 2.2 The tax base is calculated by multiplying its best estimate of the number of Band D equivalent properties by its estimate of the collection rate for that year.
- 2.3 The first stage of the calculation is to calculate the tax base as it currently is.
- 2.4 To do this, we calculate the number of properties on the most recent valuation list available, in this case 16 November 2009. **(Line 1 of the appended tables).**
- 2.5 Then, we deduct all the various reliefs that are currently awarded, which result in the full council tax charge being reduced. This means that we calculate the current numbers of exempt properties, those subject to disabled relief and all properties, which are subject to a single person or empty discount. **(Lines 2,3, 5 and 6).**
- 2.6 Once we have calculated this current tax base, we must take into account all the factors, which are likely to occur next year, which may increase or decrease the tax base.
- 2.7 One factor is appeals, these are properties, which are currently on the valuation list, but the taxpayer has disputed the band applied. The likelihood is that the valuation will reduce. **(Lines 9 and 10).**
- 2.8 The next factor is new buildings. These are properties, which are currently under construction, but not yet in the valuation list. An estimate is made of the likely band they will be classified in, and the date they are likely to be occupied and therefore subject to council tax. **(Line 11).**
- 2.9 The next adjustment is for un-banded properties. These are new properties, which have been completed but have not yet been listed in the valuation list. Again an estimate of the likely valuation band is made. **(Line 12).**
- 2.10 An adjustment is also made for any properties, which are currently in the valuation list but are likely to be demolished and therefore not chargeable for Council Tax purposes during the next financial year. **(Line 15).**
- 2.11 The final adjustment is for single person or empty discounts. We are expecting a significant increase in Single Person discounts next year. **(Line 16).**
- 2.12 All of the adjustments are totalled and added to the current tax base in order to give our best estimate for the forthcoming financial year. **(Line 19).**
- 2.13 The total number of properties in all bands must then be converted into Band D equivalents to arrive at the tax base. **(Line 21).**
- 2.14 One final adjustment to the tax base is made in respect of the Collection rate. The current estimate is for a 98% collection rate. If we exceed this estimate, then any surplus can be used to keep future council tax increases to a minimum. **(Line 22).**

3. THE ACTUAL CALCULATION

The tables set out in **Appendix A** show the calculations in accordance with the requirements of the law.

4. SUMMARY

- a) The calculation of the Authority tax base for Council Tax setting purposes gives an estimated Band D equivalent of 67457.4 as there are no Ministry of Defence properties in Tameside we use an estimated collection rate of 98% and this gives a Council Tax base of 66108.3.
- b) The calculation of the Mossley Parish tax base for Council Tax setting purposes gives an estimated Band D equivalent of 3496.3 as there are no Ministry of Defence properties in Mossley we use an estimated collection rate of 98% and this gives a Council Tax base of 3426.4

5. RECOMMENDATIONS

That Pursuant to the figures set out in the Report of the Assistant Executive Director of Neighbourhood & Community Services, and the Local Authorities (Calculation of Tax Base) Regulations 1992 -

- (a) The amount calculated by Tameside Metropolitan Borough Council as its Council Tax base for the year 2010/11 shall be 66108.3
- (b) The amount calculated by Tameside MBC as the tax base for the Town Council of Mossley for the year 2010/11 shall be 3426.4

6. RESOURCE IMPLICATIONS

Once the budget calculation of the Authority has been set the tax base will be used to determine the Council Tax charges for 2010/11.

TAMESIDE TAX BASE 2010/2011

Line No	BAND	A- DIS RELIEF	A	B	C	D	E	F	G	H	TOTAL
1	V O list @16.11.09		51877	17883	18302	6166	3308	847	366	40	98789
2	Exempt Dwellings		1671	460	309	92	48	17	9	2	2608
3	Disabled Relief	80	-5	57	-82	-19	-17	0	6	-20	0
4	Total 1-2-3 Fig H	80	50201	17480	17911	6055	3243	830	363	18	96181
5	Discount Props 1 x 25%	20	23433	5562	4536	1080	443	123	51	1	35249
6	Discount Props 2 x 25%		2200	852	580	242	120	66	62	4	4126
7	Total of Lines 5 + 6 Fig I	20	25633	6414	5116	1322	563	189	113	5	39375
8	Line 7 x 25% Fig E	5	6408.25	1603.5	1279	330.5	140.75	47.25	28.25	1.25	9843.75
9	Appeals +		0	1	0	1	0	0	0	0	2
10	Appeals -		-1	0	0	0	-1	0	0	0	2
11	Estimate new Buildings		21	20	15	13	7	0	0	0	76
12	Unbanded Props		3	2	0	1	0	0	0	0	48
13	Discount Reduction		0	0	0	0	0	0	0	0	0
14	Total 9 to 12		23	23	15	15	6	0	0	0	128
15	Estimate of Demolitions		0	0	0	0	0	0	0	0	0
16	Estimate Increase Discounts		250	0	0	0	0	0	0	0	250
17	Total of Lines 15 + 16		250	0	0	0	0	0	0	0	250
18	Diff between lines 14 + 17 (Fig J)	0	-227	23	15	15	6	0	0	0	122
19	Line 4 - Line 8 + Line 18	75	43565.75	15899.5	16647	5739.5	3108.25	782.75	334.75	16.75	86459.25
20	Statutory Fractions	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
21	Band D Equivalents	41.7	29043.8	12366.3	14797.3	5687.3	3799.0	1130.6	557.9	33.5	67457.4
22										98%	66108.3
23										MOD PROPERTIES	0
24										TOTAL	66108.3

MOSSLEY TAX BASE 2010/2011

Line No	BAND	A- DIS RELIEF	A	B	C	D	E	F	G	H	TOTAL
1	Dwellings per V O list @16.11.09		2808	842	973	314	164	42	13	1	5157
2	Exempt Dwellings		82	17	16	7	2	0	1	0	125
3	Disabled Relief	4	-1	8	-9	-2	0	1	0	-1	0
4	Total 1-2-3 Fig H	4	2725	833	948	305	162	43	12	0	5032
5	Discount Props 1 x 25%		1283	303	239	60	15	1	3	0	1904
6	Discount Props 2 x 25%		126	34	38	20	2	8	4	0	232
7	Total of Lines 5 + 6 Fig I		1409	337	277	80	17	9	7	0	2136
8	Line 7 x 25% Fig E	0	352.25	84.25	69.25	20	4.25	2.25	1.75	0	534
9	Appeals +		0	0	0	0	0	0	0	0	0
10	Appeals -		0	0	0	0	0	0	0	0	0
11	Estimate new Buildings	Estimated	2	0	8	0	0	0	0	0	10
12	Unbanded Props	Estimated	3	0	0	0	1	0	0	0	4
13	Discount Reduction		0	0	0	0	0	0	0	0	0
14	Total 9 to 12		5	0	8	0	1	0	0	0	14
15	Estimate of Demolitions		0	0	0	0	0	0	0	0	0
16	Estimate Increase Discounts		25	0	0	0	0	0	0	0	25
17	Total of Lines 15 + 16	0	25	0	0	0	0	0	0	0	25
18	Diff between lines 14 + 17 (Fig J)		-20	0	8	0	1	0	0	0	-11
19	Line 4 - Line 8 + Line 18	4	2352.75	748.75	886.75	285	158.75	40.75	10.25	0	4487
20	Statutory Fractions	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
21	Band D Equivalents	2.2	1568.5	582.4	788.2	285.0	194.0	58.9	17.1	0.0	3496.3
22										98%	3426.4
23										MOD PROPERTIES	0
24										TOTAL	3426.4