

COUNCIL

9 January 2013

COUNCIL TAX BASE 2013/2014 - UPDATE

REPORT OF HEAD OF REVENUES

Contact Officer: Terri Horner Tel No: 01962 848 160

RECENT REFERENCES:

CAB2407 – Council Tax Base 2013/14, 5 December 2012

CAB2415 – Localisation of Council Tax Support and Council Tax Changes, 5 December 2012

EXECUTIVE SUMMARY:

At its meeting on 5 December 2012, Cabinet considered a report (CAB2407) concerning the calculation of the draft Council Tax Base for 2013/14. At that time the Tax Bases for the parishes and the Town had not been calculated as further clarification and regulations were expected.

Cabinet instructed officers to present an update report to Council to present the final Council Tax Base calculation once the relevant regulations had been published. The regulations have now been published.

The final Council Tax Base for the District is confirmed as 45,392.95. Detailed information is contained in the Cabinet report (CAB 2407). The Tax Base for the District is shown in this report at Appendix A and the relevant amounts for the parishes and the Town are contained in Appendix B.

Under the current initiative to streamline decision-making processes, Cabinet agreed that given the technical nature of the Tax Base calculation, in future, it should be delegated to officers.

RECOMMENDATIONS:

1. That in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, the amount calculated by Winchester City Council for the year 2013/2014 is 45,392.95 properties at Band D equivalent (Appendix A).
2. That the amount calculated as the Council Tax Base for each Parish within the area of Winchester City Council and for Winchester Town shall be as stated in Appendix B to this report.
3. That the Scheme of Delegation to Officers (as set out in Part 3, Section 6 of the Council's Constitution) be amended to enable approval of the Council Tax Base in future years to be delegated to the Head of Finance in consultation with the Head of Revenues.

OTHER CONSIDERATIONS:

The detail of the Tax Base calculation is as explained in the Cabinet report (CAB2407). One figure has been changed in Appendix A of CAB2407. The CTS Band D figure has been changed from 3,799.16 to 3,788.59 to more accurately reflect the impact of the estimated Council Tax Support expenditure on the Tax Base. This change affects the final Tax Base figure which has changed from 45,393.01 to 45,392.95.

APPENDICES:

- A. Tax Base 2013/14
- B. Tax Bases for each Parish and Winchester Town

Tax Base 2013/14

CL82
Appendix A

Description	Band A disabled relief	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
Dwellings		2,232.00	6,378.00	11,613.00	9,040.00	8,236.00	6,364.00	5,131.00	657.00	49,651.00
Additions		4.60	0.36	14.76	27.96	53.56	40.20	7.62		149.06
Reductions		3.00								3.00
Exemptions		231.58	169.36	592.70	232.53	123.13	107.49	138.44	34.07	1,629.30
Exemptions - additions		0.18	0.01	0.59	1.12	2.14	1.61	0.30	0.00	5.96
Disabled relief	2	11.00	6.00	13.00	11.00	7.00	-24.00	-12.00	-14.00	0.00
Chargeable dwellings	2.00	2,012.84	6,214.99	11,047.47	8,845.31	8,171.29	6,271.10	4,987.88	608.93	48,161.80
Discounts										
25%	1	1,002.00	3,534.00	3,851.00	2,729.00	1,850.00	1,115.00	653.00	52.00	14,787.00
25% - additions		1.38	0.11	4.43	8.39	16.07	12.06	2.29	0.00	44.72
50%		5.00	3.00	7.00	5.00	2.00	10.00	22.00	20.00	74.00
10%										0.00
100% - 1 month		31.57	44.69	52.07	36.90	27.06	16.40	13.94	1.23	223.86
CTS					3,788.59					3,788.59
Total Discounts	0.25	284.92	929.72	1,019.43	4,512.34	494.58	303.17	188.76	24.23	7,757.38
Net Dwellings	1.75	1,727.92	5,285.27	10,028.04	4,332.97	7,676.71	5,967.94	4,799.11	584.70	40,404.42
Ratio to Band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Band D Equivalentents	0.97	1,151.95	4,110.76	8,913.82	4,332.97	9,382.65	8,620.35	7,998.52	1,169.40	45,681.40
					Total band D equivalent				45,681.40	
					Apply collection Rate 98.6%				45,041.87	
					Add Band D equivalent MOD properties				351.08	
					Tax Base				45,392.95	

Tax Bases for each Parish and Winchester Town

	Tax Base Allowing for collection rate	+ MOD Band D equivalent	CL82 Appendix B = Tax Base
Badger Farm	961.62		961.62
Beauworth	58.03		58.03
Bighton	166.32		166.32
Bishops Sutton	204.99		204.99
Bishops Waltham	2,515.05		2,515.05
Boarhunt	241.68		241.68
Bramdean & Hinton Ampner	205.65		205.65
Cheriton	293.11		293.11
Chilcomb	59.52		59.52
Colden Common	1,494.23		1,494.23
Compton and Shawford	831.33		831.33
Corhampton and Meonstoke	378.24		378.24
Crawley	214.74		214.74
Curdrige	612.66		612.66
Denmead	2,618.03		2,618.03
Droxford	319.43		319.43
Durley	451.00		451.00
Exton	130.35		130.35
Hambledon	506.11		506.11
Headbourne Worthy	230.38		230.38
Hursley	429.87		429.87
Itchen Stoke and Ovington	126.11		126.11
Itchen Valley	707.48		707.48
Kilmeston	131.47		131.47
Kings Worthy	1,759.48		1,759.48
Littleton and Harestock	1,389.24	72.99	1,462.23
Micheldever	616.10		616.10
New Alresford	2,176.09		2,176.09
Northington	122.55		122.55
Old Alresford	251.81		251.81
Olivers Battery	741.27		741.27
Otterbourne	695.60		695.60
Owslebury	376.69		376.69
Shedfield	1,580.38		1,580.38
Soberton	795.75		795.75
South Wonston	977.66	196.76	1,174.42
Southwick and Widley	176.82	81.33	258.15
Sparsholt	291.72		291.72
Swanmore	1,253.64		1,253.64
Tichborne	82.69		82.69
Twyford	696.14		696.14
Upham	323.76		323.76
Warnford	105.21		105.21
West Meon	364.49		364.49
Whiteley	1,256.38		1,256.38
Wickham	1,632.19		1,632.19
Winchester Town	12,921.81		12,921.81
Wonston	567.00		567.00
	45,041.87	351.08	45,392.95