

Cabinet – 14 January 2009**Council Tax Base 2009/10**

Portfolio: Councillor A Griffiths – Finance and personnel

Service Area: Corporate finance and local taxation

Wards: All

Key Decision: Yes

Forward Plan: Yes

1. Summary of report

This report recommends the council tax base for 2009/10 be set at 77,943.24 band D equivalents. The authority is legally obliged to set the council tax base by 31 January each year and notify the precepting authorities (i.e: Police and Fire & Civil Defence Authorities) accordingly.

2. Recommendation

To set the council tax base for 2009/10 at 77,943.24 band D equivalents.

3. Background information

3.1 Council tax base figures are calculated by billing authorities and notified to relevant precept authorities and levying bodies between 1 December and 31 January of the financial year preceding the financial year to which it will apply.

3.2 Council tax records on 1 December 2008 show 106,769 dwellings. The equivalent of a further 321 new properties are estimated as due for occupation in 2009/10 totalling 107,090 properties. The council tax base is expressed in terms of band D equivalents. As can be seen from the table 83.4% of dwellings are below band d. 45.07% of properties in Walsall are in band A the lowest council tax band.

BAND	A	B	C	D	E	F	G	H	TOTAL
Properties	48,270	24,467	16,577	9,627	5,186	2,222	701	40	107,090
%age	45.07	22.85	15.48	8.99	4.84	2.08	0.65	0.04	100
Cumulative	45.07	67.92	83.40	92.39	97.23	99.31	99.96	100	

- 3.3 After taking into account the distribution of the properties, estimates on personal discounts, exemptions and other factors the council tax base for 2009/10 should be set at 77,943.24 band D equivalents.

4. Resource considerations

No additional resources will be required to implement the new council tax base. Existing software has the capabilities to handle the change.

- 4.1 **Financial:** The new council tax base is required to enable the calculation of the annual council tax. There is no additional finance required.
- 4.2 **Legal:** The collection fund and council tax base are governed by *Statutory Instrument 1992 No.612 (Local Authorities (Calculation of Council Tax Base) Regulations*. The *Local Government Act 2003, S84 (amends s67 of Local Government Act 1992)* repeals the need for the tax base to be set by full Council. We are legally obliged to set the council tax base by 31 January each year and notify the precepting authorities.
- 4.3 **Staffing:** Changes can be implemented within current staffing levels. No additional staff will be required.

5. Citizen impact

Any significant change in the number of band D equivalents could result in a surplus or deficit in the collection fund which would require an increase or decrease in future council tax levels.

6. Community safety

None directly associated with this report.

7. Environmental impact

None directly associated with this report.

8. Performance and risk management issues

The council tax base is an estimate, calculated at a single point in time, and is fixed for the remaining financial year. Changes in individual citizens circumstances, together with variations to the estimated number of new dwellings and demolitions will inevitably occur during the course of the year. These variations will impact upon the collection fund account. Any variations will be taking account of in the following years council tax.

9. Equality implications

None directly associated with this report.

10. Consultation

The report is prepared in consultation with relevant managers and executive directors.

Author

Dan Mortiboys, Corporate Finance Manager ☎ 01922 652982

✉ mortiboysd@walsall.gov.uk



James Walsh – Chief Financial Officer

12 January 2009



Cllr A Griffiths – Finance and Personnel

12 January 2009