

Cabinet – 13 January 2010

Council Tax Base 2010/11

Portfolio:	Councillor C Towe – finance and personnel
Service Area:	Corporate finance and local taxation
Wards:	All
Key Decision:	No
Forward Plan:	No

1. Summary of Report

This report recommends the council tax base (the number of properties on which the council tax is calculated annually) for 2010/11 be set at 78,143.38 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 2010/11 at 78,143.38 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 2009 show 106,783 chargeable dwellings. The equivalent of a further 933 new properties are estimated as due for occupation in 2010/11 and there are an estimated 60 demolitions. These changes will result in a total of 107,656 properties. Exemptions and personal discounts reduce this to 97,705.07. Most Walsall dwellings are in the lower bands, so the tax base (band D equivalents) is 79,333.38. The council tax base for 2010/11 is therefore set at 78,143.38 band D equivalents (77,943.24, 2009/10), based on a collection rate of 98.5%, which provides for 1.5% of non-payment and changes in assessments.

3.3 The table shows the number of chargeable dwellings (properties) in each band.

BAND	A	B	C	D	E	F	G	H	TOTAL
Properties	48,052	24,654	16,935	9,716	5,256	2,269	720	54	107,656
%age	44.63	22.90	15.73	9.03	4.88	2.11	0.67	0.05	100
Cumulative	44.63	67.54	83.27	92.29	97.17	99.28	99.95	100	

3.4 The table shows the movement from the number of chargeable dwellings to the number of band D equivalents which is required to set the council tax base.

BAND	A*	B	C	D	E	F	G	H	TOTAL
Chargeable Dwellings	48,052	24,654	16,935	9,716	5,256	2,269	720	54	107,656
Discounts & Exemptions	5,559	2,108	1,273	552	288	110	41	20	9,951
Net Dwellings	42,493	22,546	15,662	9,164	4,968	2,159	679	34	97,705
Band D Equivalent weightings	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Band D Equivalents	28,321	17,536	13,922	9,164	6,072	3,119	1,132	68	79,333.38

* includes 67 properties with disabled relief.

4. Resource considerations

4.1 **Financial:** The council tax base is required to calculate the annual council tax.

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). We are legally obliged to set the council tax base by 31 January each year and notify the precepting authorities.

4.3 **Staffing:** There are no direct staffing implications.

5. Citizen impact

Any significant change in the number of band D equivalents or the collection rate 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 actual collection rate reflects the council's success in collecting council tax due. If the actual collection rate is lower than the assumed rate used in these calculations, this could result in a collection fund deficit, requiring an increase in the following year's council tax. Conversely, a higher collection rate performance will increase the surplus and therefore potentially marginally reduce the following year's council tax level.

9. Equality implications

None directly associated with this report.

10. Consultation

The report is prepared in consultation with relevant managers and the CFO.

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Rory Borealis
Executive Director (Resources)
30 December 2009



Councillor Chris Towe
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15 December 2009



James Walsh - Chief Finance Officer
15 December 2009