

## REPORT TO CABINET

Title: **COUNCIL TAX BASE 2009**  
 Date: 18 December 2008  
 Member Reporting: Councillor Hilton  
 Contact Officer(s): Andrew Brooker, Head of Finance, 01628 796341  
 Peter Brown, Chief Accountant, 01628 796207  
 Wards affected: All

### 1. SUMMARY

1.1 The report considers the factors affecting the base used to set the council tax for 2009/10 and identifies the council tax base used by parish councils in setting their annual precept.

### 2. RECOMMENDATION: That:

- i) Pursuant to this report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended), the amount calculated by the Royal Borough of Windsor and Maidenhead as its Council Tax Base for the whole of the borough area for the year 2008/09 be 64,764.65 Band D Equivalent Properties.
- ii) The Council Tax Base for the individual parts of the Royal Borough (both parished and unparished areas) shall be as follows:

PARISH	Local Tax Base 2009/10
Bisham	703.13
Bray	4,108.30
Cookham	2,864.53
Cox Green	3,135.96
Datchet	2,291.70
Eton	1,744.25
Horton	483.87
Hurley	956.55
Old Windsor	2,408.41
Shottesbrooke	71.68
Sunningdale	3,021.56
Sunninghill	6,080.25
Waltham St Lawrence	628.32
White Waltham	1,216.92
Wraysbury	2,118.59
UNPARISHED	
Maidenhead	19,933.50
Windsor	12,997.13
<b>TOTALS</b>	<b>64,764.65</b>

What will be different for residents as a result of this decision?
Residents will be assured that the Council will be using the best information available when it set its Council tax level in February 2009.

### 3. SUPPORTING INFORMATION

#### Council Tax Base Calculation

- 3.1 The Local Government Finance Act 1992 requires the Council to consider and approve the calculation of the Council Tax Base. The calculation must be in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992. The Council must notify its major precepting bodies, the Thames Valley Police Authority and the Berkshire Fire and Rescue Authority together with the parish councils within its area between 20th December and 31st January, of the tax base for the whole or part of the area, as required, for the following financial year.
- 3.2 The calculation of the taxbase requires an analysis of all the private residential dwellings in the Royal Borough into their appropriate categories and council tax bands. It takes into account those properties subject to a full charge, those that are entitled to discounts and those that are exempt. A calculation broken down to parishes is shown in Table 1 attached.
- 3.3 It is necessary to make allowances for new properties and deleted properties which are likely to occur during the financial year to which the tax base applies. The calculations are carried out on a parish-by-parish, band-by-band basis. When the actual number of properties paying tax after these discounts, reliefs and losses has been calculated for each valuation band, these are converted into their Band D equivalents.

The following assumptions have been used in the calculations and the results are shown in Tables 2 and 3 attached.

- a. New Properties and deletions are allowed for on their anticipated period of occupation during 2008/09
  - b. Appeals against valuations have largely been determined and any outstanding are not estimated to impact materially on the council tax base.
  - c. Applications for Physically Disabled Relief, single person discounts, second homes discount and empty property discount have been allowed for where applications have been received and approved.
  - d. Losses on collection relate to absconds, bankruptcies, and void properties and are estimated to average 1.25% of the total council tax base. This estimate is based upon the Council's experience of collection rates in previous years.
- 3.4 The Tax Base for 2009/10 is 64,764.65 compared with 64,434.41 for 2008/09, an increase of 0.51%.

#### MOD Properties

- 3.5 A review is currently underway in respect of how MOD properties may impact on the taxbase in the 2008/09 financial year. The tax base calculated for this report does not attempt to prejudge the outcome of the review. However, the Borough has a responsibility to establish a taxbase to allow budget planning to continue both in the Borough and in precepting authorities. A taxbase has, therefore, been prepared on the basis of currently available data. Should the review of MOD properties produce

significant changes to the taxbase, then an updated report will be brought to the next meeting.

#### Format of the Bill for 2008/09

- 3.5.1 The format of the account to be sent to Council Tax payers is not precisely prescribed by Regulations. It is the intention to use the same format as has been used for the current financial year. The council is required to show any changes to discount rates whether nationally or locally determined (none are anticipated in 2009/10). It is a statutory requirement that every bill is accompanied by a leaflet giving precise details of the budgets and finances of all the principal authorities (the Council, the Thames Valley Police Authority, The Royal Berkshire Fire and Rescue Authority and the Environment Agency). This year the Council's leaflet will be the subsidised by substantial commercial advertising. There will be separate leaflets for the Police and Fire Services and where necessary parishes. The latter are only required to produce a leaflet if their levy on Council Tax will exceed £140,000.

## 4. OPTIONS AVAILABLE AND RISK ASSESSMENT

### 4.1 Options

	Option	Comments	Financial Implications
1.	Accept the recommendations	Council tax income is likely to achieve the planned level.	The impact of an increase in the tax base of 330.24 at current tax rates is £336k
2.	Reduce the non-payment percentage by 0.25%.	There is no guarantee the Council would recover the increase Council Tax arising from this action in the current economic climate.	The impact of a 0.25% reduction in non payment equates to some £160k

### 4.2 Risk assessment

The tax base assumes losses and non collection of 1.25% which is the best estimate available from past collection rates. If this estimate proves inadequate there will be a loss on the Collection Fund which will be adjusted in future years calculations of Council Tax base.

## 5. CONSULTATIONS CARRIED OUT

The Council is not required to consult on the determination of its tax base which is a largely technical exercise. However, parish councils will be notified of their anticipated council tax base and asked to advise the Head of Finance of any possible anomalies to their parish's tax base.

## 6. COMMENTS FROM THE OVERVIEW AND SCRUTINY PANEL

The Corporate Services Overview and Scrutiny Panel at its meeting held on 25 November 2008 did not raise any concerns with the report or the proposed

recommendations.

## 7. IMPLICATIONS

The following implications have been addressed where indicated below.

Financial	Legal	Human Rights Act	Planning	Sustainable Development	Diversity & Equality
✓	✓	N/A	N/A	N/A	N/A

Background Papers: None