

## REPORT TO CABINET

Title: **COUNCIL TAX BASE 2010/11**  
Date: 17 December 2009  
Member Reporting: Councillor Kellaway  
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 2010/11 and identifies the council tax base used by parish councils in setting their annual precept.

### 2. RECOMMENDATION

- 2.1 That pursuant to this report to Cabinet 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 2010/11 is 64,927.92 Band D Equivalent Properties.
- 2.2 That 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 2010/11
Bisham	706.43
Bray	4,116.98
Cookham	2,861.97
Cox Green	3,133.19
Datchet	2,274.90
Eton	1,741.46
Horton	479.24
Hurley	955.72
Old Windsor	2,403.00
Shottesbrooke	70.04
Sunningdale	3,004.06
Sunninghill	6,102.72
Waltham St Lawrence	626.74
White Waltham	1,215.54
Wraysbury	2,122.96
UNPARISHED	

<b>Maidenhead</b>	<b>20,082.82</b>
<b>Windsor</b>	<b>13,030.15</b>
<b>TOTALS</b>	<b>64,927.92</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 2010.

### 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 tax base 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 2010/11
  - 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 2010/11 is 64,927.92 compared with 64,764.65 for 2009/10, an increase of 0.25%.

#### Format of the Bill for 20010/11

- 3.5 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 2010/11). 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 will be producing a booklet designed to provide the reader with a greater insight into Council activity to include Key Performance Indication and details of service initiatives. The cost of publishing the booklet will be covered by 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 163 at current tax rates is £166k
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

4.2 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

5.1 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

6.1 The Corporate Services Overview and Scrutiny Panel will consider the report at its meeting held on 10 December 2009.

#### 7. IMPLICATIONS

7.1 The following implications have been addressed where indicated below.

<b>Financial</b>	<b>Legal</b>	<b>Human Rights Act</b>	<b>Planning</b>	<b>Sustainable Development</b>	<b>Diversity &amp; Equality</b>
✓	✓	N/A	N/A	N/A	N/A

Background Papers: Local Tax Base figures 2010-11.xls; CTB1 report ct6140d

**Table 1****Tax Base 2010/11 - Analysis of Properties**

<b>BAND</b>	<b>A (Entitled to Disabled Relief Reduction)</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
<b>Number Of Properties</b>										
<b>Full Charge</b>	0	592	1,043	4,330	9,676	8,752	5,828	7,302	1,252	38,775
<b>25%Discount</b>	0	828	2,037	3,932	5,004	3,381	1,652	1,343	128	18,305
<b>Empty Properties - 10% Discount</b>	0	143	75	146	199	115	60	90	48	876
<b>Second Homes - 10% Discount</b>	0	58	54	155	214	133	89	119	49	871
<b>Statutory 50% Discounts (see note)</b>	0	0	2	10	8	16	11	25	8	80
<b>Exemptions</b>	0	147	321	375	409	252	143	207	50	1,904
<b>MOD Properties</b>	0	0	177	115	105	12	9	58	1	477
<b>Total No. of Properties</b>	<b>0</b>	<b>1,768</b>	<b>3,709</b>	<b>9,063</b>	<b>15,615</b>	<b>12,661</b>	<b>7,792</b>	<b>9,144</b>	<b>1,536</b>	<b>61,288</b>
<b>Total Equiv No.</b>	0.00	1,393.90	2,864.35	7,669.80	13,909.80	11,530.75	7,215.50	8,567.95	1,440.30	54,592.35
<b>Ratio to Band D</b>	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
<b>BAND D EQUIVALENT</b>	0.00	929.28	2,227.81	6,817.61	13,909.80	14,093.14	10,422.37	14,279.91	2,880.60	<b>65,560.52</b>

Note - Applies to people whose first home is a qualifying tied residence or where the resident is the carer of a person with Learning Disabilities.

**Table 2**

**Tax Base 2010/11 - Band D Equivalents**

<b>BAND</b>	<b>A (Entitled to Disabled Relief Reduction)</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
<b>Parish</b>										
<b>Bisham</b>	0.00	1.77	0.78	4.71	33.70	109.51	126.24	368.00	69.20	713.91
<b>Bray</b>	0.00	158.87	188.34	199.38	508.20	1,010.23	707.34	1,260.00	126.00	4,158.36
<b>Cookham</b>	0.00	52.23	41.42	179.47	343.50	779.41	446.12	876.17	173.30	2,891.62
<b>Cox Green</b>	0.00	6.67	102.39	206.44	791.00	1,162.64	695.57	199.83	8.00	3,172.54
<b>Datchet</b>	0.00	26.60	63.58	372.53	397.50	454.97	362.84	587.75	36.50	2,302.27
<b>Eton</b>	0.00	13.43	31.38	205.91	596.05	485.71	169.43	187.33	73.80	1,763.04
<b>Horton</b>	0.00	14.50	14.43	63.73	87.30	109.76	114.83	69.50	10.00	484.05
<b>Hurley</b>	0.00	32.77	11.20	62.49	157.95	159.07	123.86	335.50	83.60	966.44
<b>Old Windsor</b>	0.00	26.00	59.54	177.47	431.30	793.59	398.74	489.50	56.10	2,432.24
<b>Shottesbrooke</b>	0.00	0.60	0.58	1.56	8.40	17.42	8.52	20.25	13.60	70.93
<b>Sunningdale</b>	0.00	19.87	33.44	109.47	399.55	403.70	426.47	852.25	793.20	3,037.95
<b>Sunninghill</b>	0.00	105.13	117.83	382.18	941.50	836.06	1,116.27	1,929.83	738.70	6,167.50
<b>Waltham St Lawrence</b>	0.00	10.83	4.28	17.16	60.30	131.45	80.96	272.17	56.20	633.35
<b>White Waltham</b>	0.00	51.97	86.68	105.02	343.55	252.08	100.75	274.17	16.50	1,230.72
<b>Wraysbury</b>	0.00	29.10	44.37	52.67	238.85	294.01	520.87	863.33	103.40	2,146.60
<b>UNPARISHED</b>										
<b>Maidenhead</b>	0.00	121.47	809.86	3,372.98	4,498.25	3,775.38	3,330.96	3,986.00	339.50	20,234.40
<b>Windsor</b>	0.00	257.47	617.71	1,304.44	4,072.90	3,318.15	1,692.60	1,708.33	183.00	13,154.60
	0.00	929.28	2,227.81	6,817.61	13,909.80	14,093.14	10,422.37	14,279.91	2,880.60	65,560.52
<b>Valuation changes in year 2010/11</b>										
		1.39	7.59	50.00	70.35	6.42	26.72	18.48	8.33	189.28
	0.00	930.67	2,235.40	6,867.61	13,980.15	14,099.56	10,449.09	14,298.39	2,888.93	65,749.80
<b>Deduct Non-Collection Rate of 1.3%</b>	0.00	11.64	27.91	85.85	174.74	176.27	130.62	178.72	36.13	821.88
<b>COUNCIL TAX BASE</b>	<b>0.00</b>	<b>919.03</b>	<b>2,207.49</b>	<b>6,781.76</b>	<b>13,805.41</b>	<b>13,923.29</b>	<b>10,318.47</b>	<b>14,119.67</b>	<b>2,852.80</b>	<b>64,927.92</b>

**Table 3**

<b>Local Tax Base 2010/11</b>				
<b>PARISH</b>	<b>Band D Equivalents</b>	<b>ADD Valuation Changes in 2010/11</b>	<b>LESS Non Collection Allowance</b>	<b>Local Tax Base 2010/11</b>
<b>Bisham</b>	713.91	1.46	-8.94	706.43
<b>Bray</b>	4,158.36	10.73	-52.11	4,116.98
<b>Cookham</b>	2,891.62	6.58	-36.23	2,861.97
<b>Cox Green</b>	3,172.54	0.31	-39.66	3,133.19
<b>Datchet</b>	2,302.27	1.43	-28.80	2,274.90
<b>Eton</b>	1,763.04	0.46	-22.04	1,741.46
<b>Horton</b>	484.05	1.26	-6.07	479.24
<b>Hurley</b>	966.44	1.38	-12.10	955.72
<b>Old Windsor</b>	2,432.24	1.18	-30.42	2,403.00
<b>Shottesbrooke</b>	70.93	-	-0.89	70.04
<b>Sunningdale</b>	3,037.95	4.14	-38.03	3,004.06
<b>Sunninghill</b>	6,167.50	12.47	-77.25	6,102.72
<b>Waltham St Lawrence</b>	633.35	1.32	-7.93	626.74
<b>White Waltham</b>	1,230.72	0.21	-15.39	1,215.54
<b>Wraysbury</b>	2,146.60	3.23	-26.87	2,122.96
<b>UNPARISHED</b>				
<b>Maidenhead</b>	20,234.40	102.63	-254.21	20,082.82
<b>Windsor</b>	13,154.60	40.49	-164.94	13,030.15
<b>TOTALS</b>	<b>65,560.52</b>	<b>189.28</b>	<b>-821.88</b>	<b>64,927.92</b>

