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**COUNCIL TAX  
CALCULATION OF TAXBASE 2011/12**

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**Responsible Cabinet Member – Councillor McEwan, Efficiency and Resources Portfolio**

**Responsible Director – Paul Wildsmith, Director of Resources**

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**SUMMARY REPORT**

**Purpose of the Report**

1. To determine the Council's tax base for 2011/12.

**Summary**

2. In accordance with Section 33 of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) Regulations 1992, the Council has to decide its tax base by 31st January in the year preceding that for which the tax base applies. This has then to be notified to any precepting authorities and is used in the calculation and setting of the council tax. The relevant tax base calculations are shown in **Appendices 1 and 2**.

**Recommendation**

3. It is recommended that: -
  - (a) the report of the Director of Resources for the calculation of the Council's tax base for the year 2011/12 be approved;
  - (b) in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992, the amount calculated by Darlington Borough Council as its council tax base for the year 2011/12 shall be 34,792.75 and that the individual tax bases for the following parishes for 2011/12 shall be: -

<b>Parish</b>	<b>Tax Base</b>
Archdeacon Newton	375.42
Bishopton	170.44
Heighington	920.07
High Coniscliffe	107.28
Hurworth	1,301.29
Low Coniscliffe and Merrybent	286.71
Low Dinsdale	291.75
Middleton St. George	1,418.16
Neasham	158.77
Piercebridge	66.27
Sadberge	306.69
Walworth	39.74
Whessoe	566.06

### **Reasons**

4. The recommendations are supported to comply with statutory requirements, enabling the Council Tax for 2011-12 to be set by Council in March 2011

**Paul Wildsmith,  
Director of Resources**

### **Background Papers**

- (i) Council Tax Regulations
- (ii) Council Tax Database

Steven Young : Extension 2391

S17 Crime and Disorder	This report has no implications for crime and disorder
Health and Well Being	There are no issues which this report needs to address
Carbon Impact	There is no carbon impact
Diversity	There are no diversity issues
Wards Affected	The proposals affect all wards
Groups Affected	The proposals affect all communities
Budget and Policy Framework	This report does not represent a change to the Budget or Policy Framework
Key Decision	This is not an Executive Decision
Urgent Decision	This is not an Executive Decision
One Darlington: Perfectly Placed	This report does not seek to deliver aspects of the Sustainable Community Strategy
Efficiency	The report does not have efficiency implications

## MAIN REPORT

### Information and Analysis

5. Setting the Council Tax base is a decision that is statutorily reserved for full Council. The tax base is the total number of domestic properties in the Borough, calculated as a weighted average 'band D equivalents'. The amount of Council Tax payable for properties in each of the 8 valuation bands A to H is statutorily determined as proportions of band D. The tax base is adjusted for discounts, exemptions and estimated changes over the coming year. An estimate of the collection rate is also applied. The tax base represents the amount of revenue that it is estimated will be raised by each £1 of band D Council Tax. It is, therefore, an important part of setting the Council Tax, which is also a decision reserved for full Council. Council will set the Council Tax for 2011-12 in March 2011.
6. The actual calculation of the tax base is prescribed in the above regulations and has several components. Calculations must be made of the "relevant amount" for the year, for each of the eight valuation bands as shown in the Council's Valuation List submitted by the Listing Officer (HM Revenue and Customs) on 30 November 2010 and the band A(-) category introduced with effect from 1 April 2000 to provide relief to disabled persons residing in band A properties. The relevant amount for each band represents the number of chargeable dwellings, as adjusted for exemptions, disabled reductions, discounts and also estimated changes up to 31 March 2012. The final total for each band has to be converted to the equivalent number of band D dwellings.
7. The relevant amounts for the individual bands are then totalled and the estimated collection rate for the year is applied. The collection rate is based on the proportion of the amount payable into the Collection Fund for the year, including appropriate adjustments for benefits and any transitional relief, which the Council believes will ultimately be collected. The resulting figure, plus any contributions in lieu from the Ministry of Defence in respect of forces accommodation, is the Council's tax base for its area for the year concerned.
8. Similar calculations also need to be made in respect of the parishes and in particular the same estimated collection rate must be applied as that used for the whole of the Council's area.
9. The estimates and calculations outlined above in respect of the tax base for 2011/12 are shown in **Appendix 1**. Members will see that the calculations produce a total Band D equivalent of 35,040.66 (line 9) which, when combined with an estimated collection rate of 99.0% and contributions in lieu, results in an overall tax base figure of 34,792.75.
10. Over the Council's area as a whole, the estimated net fluctuations for the year amount to an overall increase of 0.07% (Appendix 1 - line 7). Consequently, on the basis of a similar level of fluctuation in respect of the various parishes together with the same collection rate as for the area as a whole, the tax base calculations for each parish are as shown in Appendix 2.

### Outcome of Consultation

11. This is a technical report, which follows a prescribed format. There has been no consultation in compiling this report.

**DARLINGTON BOROUGH COUNCIL  
ESTIMATED TAX BASE 2011/12**

	Band	A(-)	A	B	C	D	E	F	G	H	TOTAL
1	Dwellings per Valuation List		22,528	9,700	6,767	4,966	2,772	1,125	487	50	48,395
2	Exemptions		-647	-207	-185	-115	-53	-15	-6	-1	-1,229
3	Disabled Reductions	55	-10	-15	9	-16	-15	-2	18	-24	0
4	Equated Discounts	-4.00	-2,709.50	-808.50	-521.75	-262.00	-120.50	-41.75	-35.00	-1.25	-4,504.25
5	Prescribed Class Discounts		-7.80	-3.50	-3.10	-2.60	-1.40	-0.50	-0.30	-0.10	-19.30
6	Chargeable Dwellings	51.00	19,153.70	8,666.00	6,066.15	4,570.40	2,582.10	1,065.75	463.70	23.65	42,642.45
7	Estimated Changes					25					
8	Band D Multiplier	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
9	Band D Equivalent (Relevant Amount)	28.33	12,769.13	6,740.22	5,392.13	4,595.40	3,155.90	1,539.42	772.83	47.30	35,040.66
10	Estimated Collection Rate										99.00%
11	Contributions in lieu										102.50
12	<b>Council Tax Base</b>										<b>34,792.75</b>

## PARISH COUNCILS - ESTIMATED TAX BASE 2011/12

<b>Parish</b>	Present Band D Equivalent (1)	Adjusted Band D Equivalent (2)	Collection Rate	Tax Base
Archdeacon Newton	378.94	379.21	99%	375.42
Bishopton	172.04	172.16	"	170.44
Heighington	928.71	929.36	"	920.07
High Coniscliffe	108.29	108.36	"	107.28
Hurworth	1,313.51	1314.43	"	1301.29
Low Coniscliffe and Merrybent	289.40	289.60	"	286.71
Low Dinsdale	294.49	294.70	"	291.75
Middleton-St.-George	1431.48	1432.49	"	1418.16
Neasham	160.26	160.37	"	158.77
Piercebridge	66.89	66.94	"	66.27
Sadberge	309.57	309.79	"	306.69
Walworth	40.11	40.14	"	39.74
Whessoe	571.38	571.78	"	566.06