
COUNCIL TAX
CALCULATION OF TAX BASE 2007/08

Responsible Cabinet Member(s) - Councillor Don Bristow,
Resource Management Portfolio

Responsible Director(s) - Paul Wildsmith, Director of Corporate Services

Purpose of Report

1. To determine the Council's tax base for 2007/08.

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**.

Information and Analysis

3. 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 (Inland Revenue) on 30th November 2006 and the band A (-) category introduced with effect from 1st 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 31st March 2008. The final total for each band has to be converted to the equivalent number of Band D dwellings.
4. 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.

5. 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.
6. The estimates and calculations outlined above in respect of the tax base for 2007/08 are shown in **Appendix 1**. Members will see that the calculations produce a total Band D equivalent of 33,999.78 (line 9) which, when combined with an estimated collection rate of 99.0% results in an overall tax base figure of 33,659.78.
7. Over the Council's area as a whole, the estimated net fluctuations for the year amount to an overall increase of about 0.3% (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**.

Legal Implications

8. This report has been considered by the Borough Solicitor for legal implications in accordance with the Council's approved procedures. There are no issues which the Borough Solicitor considers need to be brought to the specific attention of Members, other than those highlighted in the report.

Section 17 of the Crime and Disorder Act 1998

9. The contents of this report have been considered in the context of the requirements placed on the Council by Section 17 of the Crime and Disorder Act 1998, namely, the duty on the Council to exercise its functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can to prevent, crime and disorder in its area. It is not considered that the contents of this report have any such effect.

Council Policy Framework

10. The issues contained within this report are required to be considered by Council.

Recommendations

11. The Council is recommended to approve the following:-
 - (a) that the report of the Director of Corporate Services for the calculation of the Council's tax base for the year 2007/08 be approved;
 - (b) that, 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 2007/08 shall be 33,659.78 and that the individual tax bases for the following parishes for 2007/08 shall be: -

Parish	Tax Base
Archdeacon Newton	153.39
Bishopton	168.16
Heighington	919.77
High Coniscliffe	94.93
Hurworth	1,224.13
Low Coniscliffe and Merrybent	222.86
Low Dinsdale	325.31
Middleton St. George	1,317.54
Neasham	155.68
Piercebridge	59.84
Sadberge	284.57
Walworth	40.80
Whessoe	561.44

Reason

12. To comply with statutory requirements.

Paul Wildsmith
Director of Corporate Services

Background Papers

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

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DARLINGTON BOROUGH COUNCIL
ESTIMATED TAX BASE 2007/08

	Band	A(-)	A	B	C	D	E	F	G	H	TOTAL
1	Dwellings per Valuation List		22,293	9,291	6,375	4,648	2,720	1,082	455	50	46,914
2	Exemptions		-610	-200	-125	-84	-48	-19	-8	0	-1,094
3	Disabled Reductions	52	-3	-11	3	-19	-12	-2	8	-16	0
4	Equated Discounts	-4.00	-2,736.25	-747.75	-487.25	-255.00	-118.00	-40.00	-28.25	-3.25	-4,419.75
5	Prescribed Class Discounts		-9.70	-2.30	-3.40	-1.20	-1.20	-0.40	-0.30	-0.10	-18.6
6	Chargeable Dwellings	48.00	18,934.05	8,329.95	5,762.35	4,288.80	2,540.80	1,020.60	426.45	30.65	41,381.65
7	Estimated Changes					109.00					109.00
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)	26.67	12,622.70	6,478.85	5,122.09	4,397.80	3,105.42	1,474.20	710.75	61.30	33,999.78
10	Estimated Collection Rate										99.00%
11	Contributions in lieu										0.00
12	Council Tax Base										33,659.78

PARISH COUNCILS - ESTIMATED TAX BASE 2007/08

Parish	Present Band D Equivalent (1)	Adjusted Band D Equivalent (2)	Collection Rate	Tax Base
Archdeacon Newton	154.44	154.94	99%	153.39
Bishopton	169.32	169.86	"	168.16
Heighington	926.08	929.06	"	919.77
High Coniscliffe	95.58	95.89	"	94.93
Hurworth	1,232.53	1,236.49	"	1224.13
Low Coniscliffe and Merrybent	224.39	225.11	"	222.86
Low Dinsdale	327.54	328.59	"	325.31
Middleton-St.-George	1,326.58	1,330.84	"	1,317.54
Neasham	156.74	157.25	"	155.68
Piercebridge	60.25	60.44	"	59.84
Sadberge	286.53	287.45	"	284.57
Walworth	41.08	41.22	"	40.80
Whessoe	565.29	567.11	"	561.44

- (1) Band D equivalents based on current information but before adjustment for fluctuations during 2007/08.
- (2) Band D equivalents after adjustment for fluctuations during 2007/08 - paragraph 7 of the main report refers.