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**COUNCIL TAX  
CALCULATION OF TAX BASE 2008/09**

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**Responsible Cabinet Member(s) - Councillor Stephen Harker,  
Resource Management Portfolio**

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

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**Purpose of Report**

1. To determine the Council's tax base for 2008/09.

**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 (HM Revenue and Customs) on 30th November 2007 and the band A(-) category introduced with effect from 1<sup>st</sup> 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 2009. 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 2008/09 are shown in **Appendix 1**. Members will see that the calculations produce a total Band D equivalent of 34,338.75 (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 34,013.56.
7. Over the Council's area as a whole, the estimated net fluctuations for the year amount to an overall increase of about 0.15% (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 calculation of the Council's tax base for the year 2008/09 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 2008/09 shall be 34,013.56 and that the individual tax bases for the following parishes for 2008/09 shall be: -

<b>Parish</b>	<b>Tax Base</b>
Archdeacon Newton	307.64
Bishopton	170.23
Heighington	923.13
High Coniscliffe	100.04
Hurworth	1,202.62
Low Coniscliffe and Merrybent	242.41
Low Dinsdale	284.94
Middleton St. George	1,397.34
Neasham	155.56
Piercebridge	63.15
Sadberge	286.43
Walworth	40.35
Whessoe	560.56

### **Reason**

12. To comply with statutory requirements.

**Paul Wildsmith**  
**Director of Corporate Services**

### **Background Papers**

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

Keith Mason: Extension 2391  
PB

**DARLINGTON BOROUGH COUNCIL**  
**ESTIMATED TAX BASE 2008/09**

	Band	A(-)	A	B	C	D	E	F	G	H	TOTAL
1	Dwellings per Valuation List		22,346	9,521	6,510	4,779	2,770	1,087	472	47	47,532
2	Exemptions		-607	-249	-174	-145	-46	-14	-8	0	-1,243
3	Disabled Reductions	43	4	-10	1	-16	-12	-3	9	-16	0
4	Equated Discounts	-3.00	-2,747.50	-768.00	-496.00	-257.25	-116.00	-38.00	-29.50	-3.25	-4,458.50
5	Prescribed Class Discounts		-8.00	-2.80	-3.30	-1.80	-1.10	-0.30	-0.20	-0.10	-17.6
6	Chargeable Dwellings	40.00	18,987.50	8,491.20	5,837.70	4,358.95	2,594.90	1,031.70	443.30	27.65	41,812.90
7	Estimated Changes					50.00					50.00
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)	22.22	12,658.33	6,604.27	5,189.07	4,408.95	3,171.54	1,490.23	738.83	55.30	34,338.75
10	Estimated Collection Rate										99.00%
11	Contributions in lieu										18.20
12	<b>Council Tax Base</b>										<b>34,013.56</b>

## PARISH COUNCILS - ESTIMATED TAX BASE 2008/09

Parish	Present Band D Equivalent (1)	Adjusted Band D Equivalent (2)	Collection Rate	Tax Base
Archdeacon Newton	310.30	310.75	99%	307.64
Bishopton	171.70	171.95	"	170.23
Heighington	931.10	932.46	"	923.13
High Coniscliffe	100.90	101.05	"	100.04
Hurworth	1,213.00	1,214.77	"	1202.62
Low Coniscliffe and Merrybent	244.50	244.86	"	242.41
Low Dinsdale	287.40	287.82	"	284.94
Middleton-St.-George	1,409.40	1,411.45	"	1,397.34
Neasham	156.90	157.13	"	155.56
Piercebridge	63.70	63.79	"	63.15
Sadberge	288.90	289.32	"	286.43
Walworth	40.70	40.76	"	40.35
Whessoe	565.40	566.22	"	560.56

- (1) Band D equivalents based on current information but before adjustment for fluctuations during 2008/09.
- (2) Band D equivalents after adjustment for fluctuations during 2008/09 - paragraph 7 of the main report refers.