

**COUNCIL
28 JANUARY, 2010**

**COUNCIL TAX
CALCULATION OF TAX BASE 2010/11**

Responsible Cabinet Member – Councillor McEwan, Efficiency and Resources Portfolio

Responsible Director - Paul Wildsmith, Director of Corporate Services

SUMMARY REPORT

Purpose of Report

1. To determine the Council's tax base for 2010/11.

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**.

Recommendations

3. 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 2010/11 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 2010/11 shall be 34,535.50 and that the individual tax bases for the following parishes for 2010/11 shall be: -

Parish	Tax Base
Archdeacon Newton	347.46
Bishopton	165.34
Heighington	925.52
High Coniscliffe	111.40
Hurworth	1,227.52
Low Coniscliffe and Merrybent	289.92
Low Dinsdale	291.30
Middleton St. George	1,411.98
Neasham	160.18
Piercebridge	62.45
Sadberge	298.71
Walworth	39.00
Whessoe	569.64

Reason

4. To comply with statutory requirements, enabling the Council Tax for 2010-11 to be set by Council in February 2010.

Paul Wildsmith
Director of Corporate Services

Background Papers

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

Keith Mason: 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
Sustainability	There are no issues which this report needs to address
Diversity	There are no issues which this report needs to address
Wards Affected	The proposals affect all wards
Groups Affected	The proposals affect all communities
Budget and Policy Framework	This report must be considered by Council
Key Decision	This is not an executive decision
Urgent Decision	This is not an urgent decision
One Darlington: Perfectly Placed	This report does not seek to deliver aspects of the Sustainable Community Strategy.
Efficiency	The report does not directly impact on efficiency

MAIN REPORT

Information and Analysis

5. 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 2009 and the band A(-), which provides 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 2011. The final total for each band has to be converted to the equivalent number of band D dwellings.
6. 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.
7. 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.
8. The estimates and calculations outlined above in respect of the tax base for 2010/11 are shown in **Appendix 1**. Members will see that the calculations produce a total Band D equivalent of 34,780.81 (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 34,535.50
9. Over the Council's area as a whole, the estimated net changes for the year to 31st March 2011 is zero (Appendix 1 - line 7). Consequently, on the basis of the same level of net changes 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

10. No consultation has been undertaken in preparing this factual and technical report.

DARLINGTON BOROUGH COUNCIL

ESTIMATED TAX BASE 2010/11

	Band	A(-)	A	B	C	D	E	F	G	H	TOTAL
1	Dwellings per Valuation List		22,484	9,654	6,690	4,952	2,745	1,124	488	48	48,185
2	Exemptions		-668	-209	-186	-127	-47	-24	-16	0	-1277
3	Disabled Reductions	49	3	-19	2	-15	-10	-3	9	-16	0
4	Equated Discounts	-3.25	-2750.25	-784.50	-522.25	-264.00	-118.75	-40.00	-31.25	-3.50	-4517.75
5	Prescribed Class Discounts		-9.00	-3.30	-3.30	-2.50	-1.20	-0.50	-0.20	-0.10	-20.10
6	Chargeable Dwellings	45.75	19059.75	8638.20	5980.45	4543.50	2568.05	1056.50	449.55	28.40	42370.15
7	Estimated Changes					0.00					0.00
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)	25.42	12706.50	6718.60	5315.96	4543.50	3138.73	1526.06	749.25	56.80	34780.81
10	Estimated Collection Rate										99.00%
11	Contributions in lieu										102.50
12	Council Tax Base										34,535.50

PARISH COUNCILS - ESTIMATED TAX BASE 2010/11

Parish	Present Band D Equivalent (1)	Adjusted Band D Equivalent (2)	Collection Rate	Tax Base
Archdeacon Newton	350.97	350.97	99%	347.46
Bishopton	167.01	167.01	"	165.34
Heighington	934.87	934.87	"	925.52
High Coniscliffe	112.52	112.52	"	111.40
Hurworth	1239.92	1239.92	"	1227.52
Low Coniscliffe and Merrybent	292.84	292.84	"	289.92
Low Dinsdale	294.24	294.24	"	291.30
Middleton-St.-George	1426.24	1426.24	"	1411.98
Neasham	161.80	161.80	"	160.18
Piercebridge	63.08	63.08	"	62.45
Sadberge	301.72	301.72	"	298.71
Walworth	39.39	39.39	"	39.00
Whessoe	575.39	575.39	"	569.64

- (1) Band D equivalents based on current information but before adjustment for fluctuations during 2010/11.
- (2) Band D equivalents after adjustment for fluctuations during 2010/11 - paragraph 9 of the main report refers.