

**REPORT TO:** Executive Board  
**DATE:** 2nd December 2010  
**REPORTING OFFICER:** Operational Director – Finance  
**SUBJECT:** Determination of Council Tax Base  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

- 1.1 There is a requirement for the Council to determine the 'Tax Base' for its area and also the tax base for each of the Parishes.
- 1.2 It is required to notify the figure to the Cheshire Fire Authority, the Cheshire Police Authority and the Environment Agency by 31st January 2011. The Council is also required to calculate and advise if requested, the Parish Councils of their relevant tax bases.

## **2.0 RECOMMENDED: That**

- (1) **The Executive Board recommend to the Council that the 2011/12 Council Tax Base be set at 38,200 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police Authority, and the Environment Agency be so notified; and**
- (2) **The Executive Board recommend to the Council that the Council Tax Base for each of the Parishes be set as follows:**

<b>Parish</b>	<b>Tax Base</b>
<b>Hale</b>	<b>733</b>
<b>Halebank</b>	<b>600</b>
<b>Daresbury</b>	<b>147</b>
<b>Moore</b>	<b>343</b>
<b>Preston Brook</b>	<b>345</b>
<b>Sandymoor</b>	<b>973</b>

### 3.0 SUPPORTING INFORMATION

#### 3.1 The Tax Base

The 'Tax Base' is the measure used for calculating the council tax and is used by both the billing authority (the Council) and the major precepting authorities (the Cheshire Fire Authority and the Cheshire Police Authority), in the calculation of their council tax requirements.

The tax base figure is arrived at in accordance with a prescribed formula, and represents the estimated full year number of chargeable dwellings in the Borough, expressed in terms of the equivalent of Band 'D' dwellings.

#### 3.2 The Council Tax Base for 2011/12

The tax base is calculated using the number of dwellings included in the Valuation List, as provided by the Listing Officer, as at 13th September 2010. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 13th September 2010 to 31st March 2011.

An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the tax base for the year.

Taking account of all the relevant information and applying a 99% collection rate, the calculation for 2011/12 gives a tax base figure of 38,200 for the Borough as a whole.

The appropriate tax base figure for each of the Parishes is as follows:

Parish	Tax Base
Hale	733
Halebank	600
Daresbury	147
Moore	343
Preston Brook	345
Sandymoor	973

#### **4.0 POLICY AND OTHER IMPLICATIONS**

4.1 There are no direct policy or other implications arising from this report.

#### **5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

##### **5.1 Children and Young People in Halton**

There are no direct implications arising from this report

##### **5.2 Employment, Learning and Skills in Halton**

There are no direct implications arising from this report

##### **5.3 A Healthy Halton**

There are no direct implications arising from this report

##### **5.4 A Safer Halton**

There are no direct implications arising from this report

##### **5.5 Halton's Urban Renewal**

There are no direct implications arising from this report

#### **6.0 RISK ANALYSIS**

6.1 Loss of income to the Council if Council Tax Base not agreed.

#### **7.0 EQUALITY AND DIVERSITY ISSUES**

7.1 There are no direct implications arising from this report

#### **8.0 REASON(S) FOR DECISION**

8.1 The 'Tax Base' is the measure used for calculating the council tax and is used by both the billing authority (the Council) and the major precepting authorities (the Cheshire Fire Authority and the Cheshire Police Authority), in the calculation of their council tax requirements.

#### **9.0 ALTERNATIVE OPTIONS CONSIDERED AND REJECTED**

9.1 None

#### **10.0 IMPLEMENTATION DATE**

10.1 The Council is required to set the Council Tax Base by 31<sup>st</sup> January each year

**11.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D  
OF THE LOCAL GOVERNMENT ACT 1972**

<b>Document</b>	<b>Place of Inspection</b>	<b>Contact Officer</b>
Working Papers	Kingsway House	P. McCann