

**REPORT TO:** Executive Board  
**DATE:** 20 November 2014  
**REPORTING OFFICER:** Operational Director, Finance  
**PORTFOLIO:** Resources  
**SUBJECT:** Determination of the 2015/16 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 The Council is required to notify the tax base figure to the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner and the Environment Agency by 31st January 2015. The Council is also required to calculate and advise if requested, the Parish Councils of their relevant tax bases.

## **2.0 RECOMMENDED: That**

- (1) **Council set the 2015/16 Council Tax Base at 32,100 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner and the Environment Agency be so notified; and**
- (2) **Council approve the Council Tax Base for each of the Parishes as follows:**

<b>Parish</b>	<b>Tax Base</b>
<b>Hale</b>	<b>649</b>
<b>Halebank</b>	<b>488</b>
<b>Daresbury</b>	<b>153</b>
<b>Moore</b>	<b>320</b>
<b>Preston Brook</b>	<b>324</b>
<b>Sandymoor</b>	<b>948</b>

### **3.0 SUPPORTING INFORMATION**

- 3.1 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 & Crime Commissioner), in the calculation of their council tax requirements.
- 3.2 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.
- 3.3 The Tax Base is calculated using the number of dwellings included in the Valuation List, as provided by the Listing Officer, as at 7<sup>th</sup> October 2014. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 7<sup>th</sup> October 2014 to 31<sup>st</sup> March 2015.
- 3.4 From 2013/14 onwards, the tax base calculation includes an element for the Council Tax Reduction Scheme (the replacement for Council Tax Benefit). The estimated amount of Council Tax Support payable for 2015/16, is converted into the equivalent number of whole properties which are deducted from the total. The reduced tax base will not result in an increase in Council Tax as the Council's budget requirement will be reduced by payment of a grant in lieu of Council Tax Support.
- 3.5 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 96.5% collection rate, the calculation for 2015/16 gives a tax base figure of 32,100 for the Borough as a whole.
- 3.6 Taking account of all the relevant information and applying a 96.5% collection rate, the appropriate tax base figure for each of the Parishes is as follows

<b>Parish</b>	<b>Tax Base</b>
<b>Hale</b>	<b>649</b>
<b>Halebank</b>	<b>488</b>
<b>Daresbury</b>	<b>153</b>
<b>Moore</b>	<b>320</b>
<b>Preston Brook</b>	<b>324</b>
<b>Sandymoor</b>	<b>948</b>

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

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

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

5.1 The council tax base enables the Council to set the level of council tax to be charged for 2014/15, the income from which supports all of the Council's priorities.

#### **6.0 RISK ANALYSIS**

6.1 There would be a significant loss of income to the Council if the council tax base were not agreed, as it would not be possible to set the level of council tax to be charged for 2015/16.

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

7.1 There are no direct implications arising from this report

#### **8.0 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