



Council
16 January 2012

Subject: Council Tax Base 2012/13

Report by:

Financial Services Manager

Contact Officer:

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Purpose / Summary:

The report sets out the tax base calculation for 2012/13.

RECOMMENDATION(S):

- 1) That the calculations of the Council's tax base for 2012/2013 as set out in Appendix A be approved, and that in accordance with the Local Authorities' (Calculation of Council Tax Base) Regulations 1993 (as amended), the tax base for each part of the Authority's area shall be as set out in Appendix B.**

IMPLICATIONS

Legal: It is a requirement under the Local Government Finance Act 1992 that the Council calculate the tax base for council tax purposes. This must be done before 31 January prior to the financial year to which the tax base relates. It is also a requirement that the resolution determining the calculation must be notified to the County Council between 1 December 2011 and 31 January 2012.

Financial : None directly arising as a result of this report

Staffing : None directly arising as a result of this report

Equality and Diversity: None arising as a result of this report.

Risk Assessment: The Council is bound by legislation undertake the necessary work to determine the Council Tax Base. Failure to do so would mean that the Council would be acting illegally and would be prone to appropriate sanctions.

Climate Related Risks: None arising as a result of this report.

Call in and Urgency:

Is the decision one which Rule 14 of the Scrutiny Procedure Rules apply?

Yes

No

Key Decision:

Yes

No

1. The Council's Tax base for 2012/13

- 1.1 The tax base is an important factor in determining the level of Council Tax for the next year. It is expressed as the equivalent of the number of dwellings in Band D.
- 1.2 The calculation takes into account the following factors:-
 - 1.2.1 The number of chargeable dwellings in each valuation band in each Parish on 13 September 2011.
 - 1.2.2 The number of discounts available to single and other eligible persons and for vacant dwellings.
 - 1.2.3 The number of valuation band reductions for dwellings adapted for the disabled.
 - 1.2.4 The number of dwellings exempt from liability.
 - 1.2.5 The estimated amount of Council Tax collection in the financial year.
 - 1.2.6 The proportion which dwellings in each band bear to Band D, on a full year basis.
- 1.3 The number of chargeable dwellings in each valuation band has been taken from the valuation list supplied by the Valuation Office on 12 September 2011. A summary of the calculation and adjustments taken into account is shown at Appendix A. The overall tax base for 2012/13 is estimated to be 30,732.77 Band D properties, an increase of 0.57% over the current year.
- 1.4 The number of properties exempt from Council Tax, including Ministry of Defence buildings, has been deducted from the initial tax base. Direct payments in lieu are received from the Ministry of Defence and these are included later in the tax base calculation.
- 1.5 A loss of collection from Council Tax equal to 1.50% has been taken into account, reflecting current levels of collection.
- 1.6 The Council levies additional amounts for the precepts of Local Councils, and separate tax bases are required for those areas. These are shown at Appendix B.

Appendix A

West Lindsey District Council Tax Base 2012/13

Band	Z	A	B	C	D	E	F	G	H	TOTAL
Number of dwellings	0.00	15,314.00	7,655.00	7,299.00	5,477.00	3,266.00	1,354.00	504.00	62.00	40,931.00
Exempt properties	0.00	(685.00)	(227.00)	(180.00)	(90.00)	(35.00)	(24.00)	(8.00)	(6.00)	(1,255.00)
No of Chargeable dwellings	0.00	14,629.00	7,428.00	7,119.00	5,387.00	3,231.00	1,330.00	496.00	56.00	39,676.00
Disablement relief	26.00	15.00	4.00	3.00	(4.00)	(26.00)	(4.00)	(2.00)	(12.00)	0.00
Adjusted Chargeable dwellings	26.00	14,644.00	7,432.00	7,122.00	5,383.00	3,205.00	1,326.00	494.00	44.00	39,676.00
Discounts on relevant day	(1.75)	(1,949.45)	(703.05)	(542.35)	(302.20)	(130.60)	(62.25)	(28.15)	(5.35)	(3,725.15)
Total Discounts	24.25	12,694.55	6,728.95	6,579.65	5,080.80	3,074.40	1,263.75	465.85	38.65	35,950.85
Deletions expected in year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Additions expected in year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Total Dwellings	24.25	12,694.55	6,728.95	6,579.65	5,080.80	3,074.40	1,263.75	465.85	38.65	35,950.85
Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Band D equivalent Dwellings	13.47	8,463.03	5,233.63	5,848.58	5,080.80	3,757.60	1,825.42	776.42	77.30	31,076.25
Anticipated Collection Rate										98.50%
Band D equivalent collectable	13.27	8,336.08	5,155.13	5,760.85	5,004.59	3,701.24	1,798.04	764.77	76.14	30,610.11
Crown Properties (MoD)	0.00	42.33	39.28	31.11	6.50	0.00	1.44	0.00	2.00	122.66
Tax Base 2011-12	13.27	8,378.41	5,194.41	5,791.96	5,011.09	3,701.24	1,799.48	764.77	78.14	30,732.77

Appendix B
West Lindsey District Council Area Tax Bases 2012/13

Parish	Band D Equivalent
Aisthorpe	39.60
Bardney - Apley - Stainfield	705.44
Bigby	132.98
Bishop Norton	123.19
Blyborough	35.46
Blyton	408.65
Brampton	32.70
Brattleby	48.95
Broadholme	38.02
Brocklesby	34.48
Brookenby	181.70
Broxholme	30.04
Bullington	12.41
Burton	321.32
Buslingthorpe	21.18
Cabourne	28.07
Caenby	23.95
Caistor	913.82
Cammeringham	51.52
Cherry Willingham	1249.29
Claxby	71.20
Corringham	178.68
Dunholme	723.68
East Ferry	44.23
East Stockwith	78.07
Faldingworth	156.12
Fenton	120.64
Fillingham	87.47
Fiskerton	399.33
Friesthorpe	12.21
Fulnetby	4.83
Gainsborough	5424.07
Glentham	172.54
Glentworth	115.93
Golto	27.48
Grange de Lings	14.67
Grasby	193.16
Grayingham	57.72
Great Limber	91.11
Greetwell	296.58
Hackthorn - Cold Hanworth	84.79
Hardwick	15.37
Harpswell	21.87
Heapham	39.79

Parish	Band D Equivalent
Marton - Gate Burton	258.26
Middle Rasen	736.08
Morton	447.79
Nettleham	1312.60
Nettleton	255.24
Newton-On-Trent	143.61
Normanby-By-Spital	148.74
Normanby le Wold	22.85
North Carlton	59.69
North Kelsey	351.12
North Willingham	49.55
Northorpe	50.43
Osgodby	213.42
Owersby	100.95
Owmbly-By-Spital	109.63
Pilham	27.48
Rand	16.45
Reepham	340.71
Riby	51.22
Riseholme	106.44
Rothwell	72.21
Saxby	17.24
Saxilby - Ingleby	1392.93
Scampton	360.59
Scothern	318.91
Scotter	1179.53
Scotton	219.75
Searby cum Owmbly	84.22
Sixhills	17.43
Snarford	18.03
Snelland	31.03
Snitterby	92.59
Somerby	22.85
South Carlton	39.30
South Kelsey	223.89
Spridlington	89.34
Springthorpe	56.83
Stainton le Vale	33.69
Stow	130.41
Sturton-By-Stow	498.71
Sudbrooke	699.66
Swallow	96.04
Swinhope	55.85
Tealby	272.17

Appendix B
West Lindsey District Council Area Tax Bases 2012/13

Hemswell	130.52
Hemswell Cliff	184.79
Holton Beckering	40.98
Holton le Moor	69.64
Ingham	333.56
Keelby	703.89
Kettlethorpe	167.16
Kexby	123.91
Kirmond le Mire	14.09
Knaith	116.73
Langworth - Barlings - Newball	218.87
Laughton	152.36
Lea	395.48
Legsby	80.56
Linwood	35.17
Lissington	56.24
Market Rasen	1269.51

Thonock	9.95
Thoresway	39.60
Thorganby	15.56
Thorpe le Fallows	7.98
Toft Newton	135.80
Torksey	279.22
Upton	169.42
Waddingham	215.22
Walesby	106.08
Walkerith	25.22
Welton	1474.75
West Firsby	10.54
West Rasen	32.51
Wickenby	85.60
Wildsworth	28.17
Willingham	201.33
Willoughton	112.59
Total	30,732.77