



## RECORD OF OFFICER DECISION MEETING

Date: Thursday, 10 December 2020

Time: 10.00am

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1.	Council Tax Base 2021/22	Pages 3 - 10
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Record of decision made by the Chief Financial Officer.

### Issued on Thursday, 17 December 2020

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**Chief Executive, Swale Borough Council,  
Swale House, East Street, Sittingbourne, Kent, ME10 3HT**

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## RECORD OF OFFICER DECISION

<p>This form must be completed by or on behalf of the relevant Officer immediately after any decision has been made. Please send to the Proper Officer for publication in accordance with the Council's Constitution.</p>	
<p><b>NAME OF OFFICER MAKING DECISION (INCLUDING JOB TITLE) AND THE DECISION BEING MADE</b></p>	<p>Nick Vickers, Chief Financial Officer</p> <p>Calculation of Council Tax Base 2021/22</p>
<p><b>TITLE OF REPORT</b></p>	<p>Council Tax Base 2021/22</p>
<p><b>DATE THE DECISION WAS TAKEN</b></p>	<p>10 December 2020</p>
<p><b>SUMMARY OF REASONS FOR DECISION</b></p>	<p>This report sets out the Council Tax Base for 2021/22 which must be notified to major precepting authorities by 31 January 2021</p>
<p><b>BACKGROUND</b></p>	<p>Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of the council tax support scheme from 1 April 2013.</p> <p>The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax.</p> <p>This report presents Swale Borough Council's Council Tax Base, for 2021/22 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2021/22 in setting the Council Tax and determining the level of Council Tax income for 2021/22.</p> <p>Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes.</p> <p>Under paragraph 14 of the Swale Borough Council Constitution Delegations to the Chief Financial Officer, the Chief Financial Officer has the authority to "set the council tax and business rate base".</p>
<p><b>DETAILS OF ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</b></p>	<p>The alternative option would be to use an alternative collection rate to the rate of 98.94% to apply to the tax base.</p>
<p><b>DETAILS OF ANY CONSULTATION UNDERTAKEN</b></p>	<p>There has been no consultation undertaken.</p>
<p><b>DETAILS OF ANY CONFLICTS OF INTERESTS</b></p>	<p>There are no conflicts of interests</p>

**CONTACT FOR  
ENQUIRIES/FURTHER  
INFORMATION**

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## **1. Purpose of Report and Executive Summary**

- 1.1 This report sets out the Council Tax Base for 2021/22 which must be notified to major precepting authorities by 31 January 2021.

## **2. Background**

- 2.1 Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914) provides amended statutory guidance to incorporate the changes as a result of the introduction of the council tax support scheme from 1 April 2013.
- 2.2 The Council Tax Base is a measure of the Council's taxable capacity, for the purpose of setting its Council Tax.
- 2.3 This report presents Swale Borough Council's Council Tax Base, for 2021/22 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2021/22 in setting the Council Tax and determining the level of Council Tax income for 2021/22.

## **3. Proposal**

- 3.1 The Council Tax Base has been arrived at by making a calculation of the relevant amount for each band i.e.
  - 3.1.1 the number of dwellings within the area of the Council as notified by the Valuation Officer;
  - 3.1.2 reductions anticipated during the year with due allowance for only part of the year;
  - 3.1.3 a prudent view on estimating the number of new properties that will be included on the Council Tax register;
  - 3.1.4 the estimated number of discounts;
  - 3.1.5 the assessment of these discounts at the appropriate percentage;
  - 3.1.6 the number of dwellings, which will be exempt;
  - 3.1.7 an allowance where it is anticipated that, due to disability, the person liable to pay the Council Tax is to pay a sum relating to a band lower than that under which the property is listed;
  - 3.1.8 a premium charged on empty properties.
- 3.2 A further adjustment is required to the Tax Base due to the Council Tax Support Scheme (CTSS) that replaced Council Tax Benefit, and was introduced for the first time in 2013/14. The CTSS is treated as a discount rather than a benefit and therefore reduces the Tax Base.

- 3.3 In determining the Tax Base, I have also reviewed the allowance made for the total collection rate. For 2020/21 the Council had a collection rate of 99.24%, and it is my opinion that this should be reduced to 98.94% for 2021/22.
- 3.4 The result of these calculations is that the Council Tax Base for 2021/22 is 48,040.12 (48,072.67 for 2020/21).
- 3.5 The details of the calculations for the whole of the Swale Borough Council and for the Parish and Town Councils within the Borough are shown in Appendices I and II.
- 3.6 As a billing authority, Swale Borough Council must issue to precepting authorities by 31 December a schedule of proposed payments in respect of their precepts and its own. This schedule of proposed payments must be confirmed and notified to precepting authorities by 31 January.
- 3.7 The payment of Parish Precepts is to be the same as for the payment of Parish Precepts in 2020/21, i.e. 50% by end of April 2021 and 50% by end of September 2021.

#### 4. Alternative Options

- 4.1 The alternative option would be to use an alternative collection rate to apply to the tax base.

#### 5. Consultation Undertaken or Proposed

- 5.1 There has been no consultation undertaken.

#### 6. Implications

Issue	Implications
Corporate Plan	None
Financial, Resource and Property	The Council Tax Base will be used to calculate the income from Council Tax for the Council following the setting of the Council Tax at the Council meeting on 24 February 2021.
Legal, Statutory and Procurement	The Council must calculate the tax base each year in accordance with the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)), the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012:2914), and the Local Government Act 2003. Section 84 of the Local Government Act 2003 amends Section 67 of the Local Government Finance Act 1992 so that a full council meeting is no longer required to adopt the Council Tax Base that is used when setting Council Taxes.
Crime and Disorder	None
Environmental Sustainability	None

<b>Issue</b>	<b>Implications</b>
Health and Wellbeing	None
Risk Management and Health and Safety	Risk Implications – This Officer Decision means that the Council will meet its statutory duty to approve the Council Tax Base for 2021/22 and notify precepting authorities by 31 January 2021.
Equality and Diversity	None
Privacy and Data Protection	None

## **7. Appendices**

7.1 The following documents are to be published with this report and form part of the report

- Appendix I: 2021/22 Tax Base Calculation for the Whole Council Area
- Appendix II: 2021/22 Tax Base for Parishes in the Swale Area

## **8. Background Papers**

8.1 The Finance Department and the Revenues and Benefits Section hold detailed information on the makeup of the tax base for each Parish and every unparished area.

**SWALE BOROUGH COUNCIL****TAX BASE CALCULATION FOR THE WHOLE AREA 2021/22**

Description	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0.00	10,222.00	16,431.00	17,397.00	11,317.00	5,631.00	2,574.00	1,237.00	111.00	64,920.00
Exemptions	0.00	-776.00	-209.00	-179.00	-102.00	-45.00	-26.00	-12.00	-2.00	-1,351.00
Deletions	0.00	-2.00	-1.00	0.00	0.00	0.00	-1.00	0.00	0.00	-4.00
Disabled Relief	7.00	29.00	28.00	-15.00	-15.00	-22.00	-1.00	-1.00	-10.00	0.00
<b>CHARGEABLE DWELLINGS</b>	<b>7.00</b>	<b>9,473.00</b>	<b>16,249.00</b>	<b>17,203.00</b>	<b>11,200.00</b>	<b>5,564.00</b>	<b>2,546.00</b>	<b>1,224.00</b>	<b>99.00</b>	<b>63,565.00</b>
<u>Discounts -</u>										
Single Person Discount (25%)	-5.00	-4,597.00	-6,091.00	-4,913.00	-2,531.00	-941.00	-373.00	-169.00	-9.00	-19,629.00
Discount at 50%	0.00	-1.00	-11.00	-6.00	-7.00	-4.00	-11.00	-15.00	-4.00	-59.00
Discount at 100%	0.00	-68.00	-65.00	-34.00	-22.00	-9.00	-5.00	-3.00	0.00	-206.00
<b>Total Discounts</b>	<b>-5.00</b>	<b>-4,666.00</b>	<b>-6,167.00</b>	<b>-4,953.00</b>	<b>-2,560.00</b>	<b>-954.00</b>	<b>-389.00</b>	<b>-187.00</b>	<b>-13.00</b>	<b>-19,894.00</b>
DISCOUNT REDUCTION	-1.25	-1,217.75	-1,593.25	-1,265.25	-658.25	-246.25	-103.75	-52.75	-4.25	-5,142.75
Long Term Empty Premium at 50%	0.00	28.00	17.00	11.00	14.00	6.00	2.00	4.00	2.00	84.00
<b>NET DWELLINGS (1)</b>	<b>5.75</b>	<b>8,269.25</b>	<b>14,664.25</b>	<b>15,943.25</b>	<b>10,548.75</b>	<b>5,320.75</b>	<b>2,443.25</b>	<b>1,173.25</b>	<b>95.75</b>	<b>58,464.25</b>
Number of Dwellings to be removed from Council Tax Base as a result of Council Tax Support scheme	-2.42	-2,001.56	-2,332.96	-1,632.89	-477.84	-104.78	-33.42	-6.36	0.00	-6,592.23
<b>NET DWELLINGS (2)</b>	<b>3.33</b>	<b>6,267.69</b>	<b>12,331.29</b>	<b>14,310.36</b>	<b>10,070.91</b>	<b>5,215.97</b>	<b>2,409.83</b>	<b>1,166.89</b>	<b>95.75</b>	<b>51,872.02</b>
BAND D EQUIVALENT	1.85	4,178.46	9,591.00	12,720.32	10,070.91	6,375.07	3,480.87	1,944.82	191.50	48,554.80
Collection Rate										98.94%
<b>TAX BASE</b>										<b>48,040.12</b>

**2021/22 TAX BASE FOR PARISHES WITHIN THE SWALE AREA**

<b>Parish/ Town Council</b>	<b>Tax Base 2020/21</b>	<b>Tax Base 2021/22</b>
Bapchild	460.15	467.89
Bobbing	1,004.80	986.83
Borden	1,085.28	1,093.14
Boughton	699.83	685.20
Bredgar	286.02	287.51
Doddington	228.60	228.63
Dunkirk	518.27	510.27
Eastchurch	827.07	839.25
Eastling	150.27	147.29
Faversham	6,363.72	6,469.93
Graveney & Goodnestone	189.28	187.71
Hartlip	369.11	368.43
Hernhill	288.91	289.52
Iwade	1,452.95	1,449.96
Leysdown	1,150.39	1,144.60
Lower Halstow	460.80	456.94
Luddenham	43.81	45.44
Lynsted	473.79	469.41
Milstead	88.73	90.58
Minster	5,642.03	5,607.04
Newington	939.69	989.17
Newnham	159.34	152.83
Norton & Buckland	187.57	187.86
Oare	173.40	173.51
Ospringe	284.62	280.61
Queenborough	901.75	899.90
Rodmersham	246.97	244.91
Selling	369.87	372.15
Sheerness	2,831.98	2,782.62
Sheldwich, Leaveland & Badlesmere	346.34	347.40
Stalisfield	100.53	100.71
Teynham	907.45	908.80
Throwley	140.89	145.75
Tonge	439.07	436.37
Tunstall	707.92	705.78
Upchurch	1,025.96	1,030.30
Warden	508.30	499.66
<b>Total</b>	<b>32,055.46</b>	<b>32,083.90</b>

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