

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>NAME OF OFFICER MAKING DECISION (INCLUDING JOB TITLE) AND THE DECISION BEING MADE</p>	<p>Nick Vickers, Chief Financial Officer</p> <p>Calculation of Council Tax Base 2020/21</p>
<p>TITLE OF REPORT</p>	<p>Council Tax Base 2020/21</p>
<p>DATE THE DECISION WAS TAKEN</p>	<p>30 January 2020</p>
<p>SUMMARY OF REASONS FOR DECISION</p>	<p>This report sets out the Council Tax Base for 2020/21 which must be notified to major precepting authorities by 31 January 2020.</p>
<p>BACKGROUND</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 2020/21 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2020/21 in setting the Council Tax and determining the level of Council Tax income for 2020/21.</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>DETAILS OF ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</p>	<p>The alternative option would be to use an alternative collection rate to the rate of 99.24% to apply to the tax base.</p>
<p>DETAILS OF ANY CONSULTATION UNDERTAKEN</p>	<p>There has been no consultation undertaken.</p>
<p>DETAILS OF ANY CONFLICTS OF INTERESTS</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 2020/21 which must be notified to major precepting authorities by 31 January 2020.

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 2020/21 and the Tax Bases for the Parish and Town Councils. The Council will use the Council Tax Base for 2020/21 in setting the Council Tax and determining the level of Council Tax income for 2020/21.

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 during 2019/20;
 - 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. The Council Tax base is subject to Council on 26 February 2020 approving the discount for 2020/21 to be set at 80% for working age applicants.
- 3.3 In determining the Tax Base, I have also reviewed the allowance made for the total collection rate. For 2019/20 the Council had a collection rate of 99.14%, and it is my opinion that this should be increased to 99.24% for 2020/21.
- 3.4 The result of these calculations is that the Council Tax Base for 2020/21 is 48,072.67 (47,344.08 for 2019/20).
- 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 2018/19, i.e. 50% by end of April 2020 and 50% by end of September 2020.

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 26 February 2020.

Issue	Implications
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
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 2020/21 and notify precepting authorities by 31 January 2020.
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: 2020/21 Tax Base Calculation for the Whole Council Area
- Appendix II: 2020/21 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 2020/21**

Description	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0.00	10,178.00	16,327.00	17,296.00	11,185.00	5,591.00	2,551.00	1,226.00	113.00	64,467.00
Exemptions	0.00	-789.00	-182.00	-186.00	-91.00	-34.00	-19.00	-6.00	0.00	-1,307.00
Deletions	0.00	-4.00	-1.00	-1.00	-1.00	0.00	-1.00	0.00	0.00	-8.00
Disabled Relief	6.00	31.00	29.00	-16.00	-16.00	-24.00	1.00	0.00	-11.00	0.00
CHARGEABLE DWELLINGS	6.00	9,416.00	16,173.00	17,093.00	11,077.00	5,533.00	2,532.00	1,220.00	102.00	63,152.00
Discounts -										
Single Person Discount (25%)	-3.00	-4,491.00	-5,920.00	-4,728.00	-2,413.00	-896.00	-364.00	-167.00	-11.00	-18,993.00
Discount at 50%	0.00	-2.00	-11.00	-5.00	-7.00	-5.00	-11.00	-15.00	-4.00	-60.00
Discount at 100%	0.00	-66.00	-93.00	-75.00	-20.00	-11.00	-26.00	-3.00	-1.00	-295.00
Total Discounts	-3.00	-4,559.00	-6,024.00	-4,808.00	-2,440.00	-912.00	-401.00	-185.00	-16.00	-19,348.00
DISCOUNT REDUCTION	-0.75	-1,189.75	-1,578.50	-1,259.50	-626.75	-237.50	-122.50	-52.25	-5.75	-5,073.25
Long Term Empty Premium at 50%	0.00	15.00	9.00	7.50	7.50	2.00	1.00	0.50	0.50	43.00
NET DWELLINGS (1)	5.25	8,241.25	14,603.50	15,841.00	10,457.75	5,297.50	2,410.50	1,168.25	96.75	58,121.75
Number of Dwellings to be removed from Council Tax Base as a result of Council Tax Support scheme	-2.28	-1,956.21	-2,252.45	-1,557.12	-431.67	-97.02	-32.65	-6.89	0.00	-6,336.29
NET DWELLINGS (2)	2.97	6,285.04	12,351.05	14,283.88	10,026.08	5,200.48	2,377.85	1,161.36	96.75	51,785.46
BAND D EQUIVALENT	1.65	4,190.03	9,606.37	12,696.78	10,026.08	6,356.14	3,434.67	1,935.60	193.50	48,440.82
Collection Rate										99.24%
TAX BASE										48,072.67

2020/21 TAX BASE FOR PARISHES WITHIN THE SWALE AREA

PARISHES	2019/20 Tax Base	2020/21 Tax Base
BAPCHILD	459.28	460.15
BOBBING	992.79	1004.8
BORDEN	1,084.19	1,085.28
BOUGHTON	693.62	699.83
BREDGAR	283.53	286.02
DODDINGTON	229.55	228.6
DUNKIRK	495.69	518.27
EASTCHURCH	819.53	827.07
EASTLING	146.16	150.27
FAVERSHAM	6,357.73	6,363.72
GRAVENEY & GOODNESTONE	187.56	189.28
HARTLIP	362.39	369.11
HERNHILL	287.69	288.91
IWADE	1,452.72	1,452.95
LEYSDOWN	1,188.13	1,150.39
LOWER HALSTOW	451.92	460.8
LUDDENHAM	44.54	43.81
LYNSTED	477.56	473.79
MILSTEAD	86.17	88.73
MINSTER	5,521.88	5,642.03
NEWINGTON	907.92	939.69
NEWNHAM	154.43	159.34
NORTON	155.79	156.37
BUCKLAND	28.8	31.2
SUB TOTAL	184.59	187.57
OARE	171.95	173.4
OSPRINGE	283.84	284.62
QUEENBOROUGH	859.22	901.75
RODMERSHAM	244.41	246.97
SELLING	369.6	369.87
SHELDWICH	249.14	247.07
LEAVELAND	42.48	41.8
BADLESMERE	61.01	57.47
SUB TOTAL	352.63	346.34
SHEERNESS	2,799.24	2,831.98
STALISFIELD	100.4	100.53
TEYNHAM	903.29	907.45
THROWLEY	144.18	140.89
TONGE	394.38	439.07
TUNSTALL	704.3	707.92

2020/21 TAX BASE FOR PARISHES WITHIN THE SWALE AREA

UPCHURCH	1,003.54	1,025.96
WARDEN	505.85	508.3
Total	31,706.40	32,055.46