

**ROTHERHAM BOROUGH COUNCIL – REPORT TO CABINET**

1)	<b>Meeting:</b>	<b>Cabinet</b>
2)	<b>Date:</b>	<b>18<sup>th</sup> January 2012</b>
3)	<b>Title:</b>	<b>Calculation of the Council Tax Base for 2012/13</b>
4)	<b>Directorate:</b>	<b>Financial Services</b>

**5. Summary**

This report provides details of the calculation of the Authority's proposed Council Tax base for the 2012/13 financial year. In accordance with the regulations governing its calculation it is determined that the tax base for the financial year 2012/13 is **75,898.06** Band D Equivalent Properties.

**6 Recommendations**

**That Cabinet is asked to:**

- **resolve that the amount calculated by Rotherham Metropolitan Borough Council as its Council Tax Base and those of the Parish Councils shown at Appendix A for 2012/13 shall be a total of 75,898.06 Band D equivalent properties.**

## 7 Proposals and Details

- 7.1 Regulations under the Local Government Finance Act 1992 require the Council to calculate its annual Council Tax Base before 31 January in the preceding financial year. Although this duty was in the past reserved for full Council, since 2003 it has been possible for Cabinet to determine the Tax Base by resolution, however the deadline of 31 January remains unchanged. Setting the Tax Base is a precursor within the Budget setting process to the determination of the Council Tax level.
- 7.2 The Regulations set out the formula for the calculation and the estimated Tax Base is shown in Appendix A. The Council Tax Base is derived from the total number of properties within the Council's area as at the 1<sup>st</sup> December 2011, which, in the opinion of the Listing Officer, were subject to Council Tax.
- 7.3 The Council Tax Base however must reflect several changes and adjustments that will occur both prior to April 2012 and during the forthcoming 2012/13 financial year such as:
- Changes in banding as a result of adjustments and appeals;
  - The completion of new properties;
  - Discounts, exemptions and reliefs (for example, single person discounts -25%, the empty property discount of 50% and reductions in liabilities for disabled persons).
- 7.4 After allowing for the additions, discounts and reliefs the estimated property base is converted into Band D Equivalent properties, giving a total of **78,245.41** Band D Equivalents. Appendix A provides details of the total for both parished and non-parished areas.
- 7.5 It is recommended that an adjustment of 3% should be made to the tax base in respect of non-collection, giving a total of **75,898.06** Band D equivalents. The result of applying the 97% collection rate to the Band D Equivalents for each of the parishes within the Borough and for the Borough as a whole is shown in the final column of Appendix A attached. The Tax Base for the Council as a whole (both parished and unparished areas) is made up as follows:

<u>Tax Band</u>	<u>Band D Equivalent Properties</u>
Band A	34,549.24
Band B	14,738.21
Band C	11,380.30
Band D	7,492.28
Band E	4,668.44
Band F	2,123.35
Band G	897.25
Band H	48.99
<b>TOTAL</b>	<b><u>75,898.06</u></b>

- 7.6 Compared to 2011/12 the Council's Tax Base for 2012/13 has increased by just over 586 Band D equivalent properties or 0.78%.

The increase in the unparished area is 455.22 Band D equivalents. Of this 366.50 Band D equivalents have been estimated as new properties that will be completed between now and 31 March 2013. The Council is experiencing an increase in the development of new properties throughout the unparished area, with a large proportion of the new build activity in the Wath area. The remainder of the increase relates to general changes in discounts, exemptions, bandings and reliefs

There is also new development underway throughout the parished areas, giving an increase of 131.26 Band D equivalent properties with the most significant rise in terms of new build properties being in Bramley.

## **8 Finance**

There are no direct costs arising from this report – however determining the Council Tax Base is a fundamental part of the determining the level of Council Tax set, which is a significant element of the Council's resources for the coming financial year.

## **9 Risks and Uncertainties**

As the Council Tax base must be set by the 31 January 2012, it contains projections in respect of the additions, adjustments, discounts and reliefs to be granted before the 31 March 2012 and during 2012/13.

## **10. Policy and Performance Agenda Implications**

The setting of the Council Tax Base is essential in underpinning all parts of the Council's activities.

## **11. Background Papers and Consultation**

- Local Government Finance Act 1992.
- Local Authorities (Calculation of Council Tax Base) Regulations (Statutory Instruments 1992 no.612 and 1999 no.3123).
- Local Authorities (Calculation of Council Tax Base/Supply of Information) Regulations 1992 (Statutory Instrument 2904).
- Section 84 of the Local Government Act 2003

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## Appendix A – Rotherham MBC Tax Base 2012/13

	A	B	C	D	E	F	G	H	TOTAL	LESS 3%	BASE
Aston	1,470.54	1,362.91	686.44	587.80	492.85	118.10	19.60	1.00	4,739.24	142.17	4,597.07
Brampton Bierlow	701.40	149.10	92.20	238.30	140.90	0.00	1.70	0.00	1,323.60	39.71	1,283.89
Brinsworth	843.20	1,256.70	300.00	113.30	12.80	1.40	0.00	0.00	2,527.40	75.82	2,451.58
Catcliffe	360.50	118.40	86.40	23.00	0.00	0.70	0.00	0.00	589.00	17.67	571.33
Orgreave	27.20	171.70	21.80	1.00	0.00	1.40	0.00	0.00	223.10	6.69	216.41
Treeton	463.10	177.17	33.10	133.50	85.60	16.60	0.00	1.00	910.07	27.30	882.77
Ulley	11.30	7.80	13.10	9.80	13.70	9.34	3.30	0.00	68.34	2.05	66.29
Wentworth	42.50	110.40	119.10	114.80	103.60	63.60	42.50	4.00	600.50	18.02	582.48
Whiston	453.20	393.59	353.30	131.00	214.50	93.90	50.40	4.00	1,693.89	50.82	1,643.07
Anston	558.70	1,158.68	416.44	396.00	371.80	179.08	41.70	6.50	3,128.90	93.87	3,035.03
Dinnington	1,350.50	360.70	344.84	461.00	88.00	36.50	12.50	2.00	2,656.04	79.68	2,576.36
Firbeck	7.40	19.60	15.60	12.50	29.90	33.20	22.50	0.00	140.70	4.22	136.48
Gildingwells	2.50	1.60	0.90	7.80	12.20	16.60	1.70	0.00	43.30	1.30	42.00
Harthill	177.80	83.80	102.40	110.50	93.81	84.50	37.90	0.00	690.71	20.72	669.99
Letwell	2.50	1.90	0.70	5.00	17.70	20.90	15.40	0.00	64.10	1.92	62.18
Thorpe Salvin	10.80	8.80	13.80	32.30	38.20	57.80	40.80	2.00	204.50	6.14	198.36
Todwick	37.30	77.30	80.90	257.30	129.90	52.40	45.40	0.00	680.50	20.42	660.08
Wales	934.57	412.44	424.42	248.00	116.10	60.30	22.90	0.00	2,218.73	66.56	2,152.17
Woodsetts	78.10	201.30	136.00	93.30	61.10	38.60	25.40	6.00	639.80	19.19	620.61
Bramley	743.37	422.19	690.03	428.00	201.02	14.40	5.80	1.00	2,505.81	75.17	2,430.64
Dalton	1,483.47	403.89	589.60	211.50	251.50	27.40	11.30	0.00	2,978.66	89.36	2,889.30
Hooton Levitt	5.00	8.60	1.80	4.50	15.00	15.90	6.70	1.00	58.50	1.76	56.74
Hooton Roberts	7.00	2.10	7.60	13.50	27.20	17.30	9.60	0.00	84.30	2.53	81.77
Laughton	112.90	57.00	41.80	115.30	77.00	52.70	26.70	0.00	483.40	14.50	468.90
Ravenfield	122.80	113.00	284.44	240.50	207.20	101.10	12.90	0.00	1,081.94	32.45	1,049.49
Thrybergh	874.60	52.70	55.80	56.50	39.71	40.10	13.30	0.00	1,132.71	33.98	1,098.73
Thurcroft	1,183.30	281.90	261.33	191.50	66.62	29.20	22.90	0.00	2,036.75	61.10	1,975.65
Wickersley	249.20	765.30	612.18	282.30	306.54	376.60	204.60	1.00	2,797.72	83.93	2,713.79
Maltby	2,742.30	691.80	686.70	557.80	97.20	30.70	37.50	2.00	4,846.00	145.38	4,700.62
Hellaby	29.70	182.80	22.70	16.30	6.70	0.00	0.00	0.00	258.20	7.75	250.45
<b>TOTAL PARISHED</b>	<b>15,086.75</b>	<b>9,055.17</b>	<b>6,495.42</b>	<b>5,093.90</b>	<b>3,318.35</b>	<b>1,590.32</b>	<b>735.00</b>	<b>31.50</b>	<b>41,406.41</b>	<b>1,242.18</b>	<b>40,164.23</b>
<b>TOTAL UNPARISHED</b>	<b>20,531.02</b>	<b>6,138.86</b>	<b>5,236.85</b>	<b>2,630.10</b>	<b>1,494.47</b>	<b>598.70</b>	<b>190.00</b>	<b>19.00</b>	<b>36,839.00</b>	<b>1,105.17</b>	<b>35,733.83</b>
<b>TOTALS</b>	<b>35,617.77</b>	<b>15,194.03</b>	<b>11,732.27</b>	<b>7,724.00</b>	<b>4,812.82</b>	<b>2,189.02</b>	<b>925.00</b>	<b>50.50</b>	<b>78,245.41</b>	<b>2,347.35</b>	<b>75,898.06</b>
<b>LESS 3%</b>	<b>34,549.24</b>	<b>14,738.21</b>	<b>11,380.30</b>	<b>7,492.28</b>	<b>4,668.44</b>	<b>2,123.35</b>	<b>897.25</b>	<b>48.99</b>	<b>75,898.06</b>		