

Wyre Forest District Council

Record of a Council Decision delegated to be made by an Officer

This includes a record of an Executive Decision made by an officer under Regulation 13, Part 4 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

Item decided: Agreement of Council Tax base for 2015/16	
Officer who has taken the decision	Chief Financial Officer
Date of the decision	30 th January 2015
Reason for the decision/alternatives considered	As part of the Council Tax setting process the Council must agree the Council Tax Base, based on the contents of the Valuation List, for the financial year 2015/16 by 31 st January as required under Section 67 of the Local Government Finance Act 1992 and in accordance with Section 4, para 1.9(v) section 1.13 of the Constitution. Attached report refers.
Date and source of Delegated Decision (if appropriate)	30 th January 2015, see attached report
Council/Cabinet member consulted – if applicable	Cabinet Member for Resources & Transformation
Any interest declared by the Consultee or officer	None

To: Chief Financial Officer

From: Corporate Customer Development Manager

Date 15th January 2015

Agreement of the Council Tax Base

1. PURPOSE

- 1.1 This report sets out the Council Tax Base for Wyre Forest District for the financial year 2015/16 as required under Section 67 of the Local Government Finance Act 1992.

2. RECOMMENDATION

- 2.1 The Chief Financial Officer is asked to set the Council Tax Base for Wyre Forest District for the financial year 2015/16 in accordance with Section 4, paragraph 1.9(v) section 1.13 of the Constitution.

3. BACKGROUND

- 3.1 The Council Tax base is the figure representing the total of all domestic properties within the District and is used in the calculation for Council Tax bills. It is based on the contents of the Valuation List, which is a statutory list of all properties and their valuation bands - A to H - with band D being the average.

The final figure is expressed as a 'Band D equivalent', and is adjusted to reflect discounts, exemptions, likely changes in the number of properties over the year and the projected rate of Council Tax collection.

The non collection rate has been maintained at 1.5% for 2015/16. This was increased in 2014/15 from 1% in previous years to reflect the prevailing economic climate and also the introduction of the Council Tax Reduction Scheme, implemented on 1st April 2013. This scheme was further modified from 1st April 2014 to reduce the maximum discount for working age claimants from 91.5% to 90%.

Appendix 1 gives the total of all properties within each band, and the adjustments to include the Local Council Tax Discount Scheme made to arrive at the band D equivalent figure for the *District*.

Appendix 2 shows the figures for each *Parish*.

4. FINANCIAL IMPLICATIONS

- 4.1 These will be considered as part of the Council's Medium Term Financial Strategy.

5. LEGAL AND POLICY IMPLICATIONS

- 5.1 The Council is required to determine the Council Tax Base by Section 67 of the Local Government Finance Act 1992.

6. CONCLUSION

- 6.1 The information contained within Appendices 1 and 2 provide the full details of how the Council Tax Base has been calculated for 2015/16.

7. RISK MANAGEMENT

- 7.1 The Council is required to calculate the Council Tax Base between 1st December and 31st January every year based upon the properties on The Council Tax List on 12th November. The Valuation Office Schedule of Alterations to the Council Tax List dated 23rd November 2014 determines the numbers of properties in each Band and these have been used in the calculations. Whilst reasonable estimates have been made in respect of possible variations, actual changes in circumstances can vary the amount of income received, both up and down.

8. EQUALITY IMPACT NEEDS ASSESSMENT

- 8.1 An Equality Impact Assessment has not been undertaken as this is a financial matter. There has been an Equality Impact Assessment undertaken on the Council Tax Reduction Scheme, which has an impact on the calculation of the Council Tax base and was considered as part of the approval of this scheme.

9. CONSULTEES

- 9.1 CLT and Cabinet Member

10. BACKGROUND PAPERS

- 10.1 Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)

