

## 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

<b>Item decided:</b>  Agreement of Council Tax base for 2021-22	
<b>Officer who has taken the decision</b>	Corporate Director: Resources
<b>Date of the decision</b>	29 January 2021
<b>Reason for the decision/alternatives considered</b>	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 2021-22 by 31 <sup>st</sup> January as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and in accordance with Section 4, para 1.9(v) section 1.13 of the Constitution. Attached report refers.
<b>Date and source of Delegated Decision (if appropriate)</b>	29 January 2021, see attached report
<b>Council/Cabinet member consulted – if applicable</b>	Cabinet Member for Strategy and Finance
<b>Any interest declared by the Consultee or officer</b>	None

To: Corporate Director: Resources

From: Revenues, Benefits & Customer Services Manager

Date 29 January 2021

## **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 2021/22 as required under The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

### **2. RECOMMENDATION**

- 2.1 The Corporate Director: Resources is asked to set the Council Tax Base for Wyre Forest District for the financial year 2021/22 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.

Due to the current pandemic, the non-collection rate has been increased from 1% to 1.5% for 2021/22.

**Appendix 1** gives the total of all properties within each band, and the adjustments to include the Local Council Tax Reduction 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 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

## **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 2021/22.

## **7. RISK MANAGEMENT**

- 7.1 The Council is required to calculate the Council Tax Base between 1<sup>st</sup> December and 31<sup>st</sup> January every year based upon the properties on the Council Tax List on 30<sup>th</sup> November. The Valuation Office Schedule of Alterations to the Council Tax List dated 25<sup>th</sup> November 2020 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
- 9.2 Cabinet Member for Strategy and Finance

## **10. BACKGROUND PAPERS**

- 10.1 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

## Appendix 1

		A	B	C	D	E	F	G	H	TOTAL
1	TOTAL PROPERTIES ADJUSTED FOR DISABLEMENT RELIEF	11550	11603	11432	6246	3447	1751	1223	128	47380
2	+ / - ADJUSTMENTS (1)	8.27	60.139	69.264	24	12.625	5.889	5.625	0	185.81
3	LESS EXEMPTIONS	-668	-154	-142	-91	-39	-20	-8	-1	-1123
4	= TOTAL CHARGEABLE PROPERTIES	10890.27	11509.14	11359.26	6179.00	3420.63	1736.89	1220.63	127.00	46442.81
5	0% DISCOUNT PROPERTIES	2082.49	5489.21	6873.43	4296.05	2627.21	1360.31	1014.63	108.00	23851.32
	PLUS 100% ON SECOND HOMES	156.00	53	69	52	20	14	14	4	382
6	LESS 25% DISCOUNT, PROPERTIES WHERE DISCOUNT IS 25%	5919	4295	3556	1631	697	312	185	11	16606
7	LESS 50% DISCOUNT, PROPERTIES WHERE DISCOUNT IS 50%	58	37	54	21	17	21	14	8	230
	PLUS LONG TERM EMPTIES 0% DISCOUNT	170	96	89	52	30	17	18	3	475
8	LESS COUNCIL TAX REDUCTION	2830.78	1687.93	875.83	230.95	79.42	43.58	7	0	5755.49
9	FULL CHARGE EQUIVALENT (2)	6876.74	8877.96	9725.43	5633.80	3208.46	1635.81	1192.38	127.25	37277.82
10	RATIO TO BAND D	6/9	7/9	8/9	1	11/9	13/9	15/9	2	
11	BAND D EQUIVALENT	4584.49	6905.08	8644.83	5633.80	3921.45	2362.83	1987.30	254.50	34294.28
12	TAXBASE AFTER 1.5% PROVISION FOR NON-COLLECTION									<b>33780</b>

## Appendix 2

2020/21	A	B	C	D	E	F	G	H	TOTAL	TOTAL 98.5% x
Upper Arley	76.48	10.11	57.85	30.35	76.20	71.27	33.30	7.50	363.06	<b>358</b>
Bewdley	290.52	551.24	873.63	747.61	524.70	450.47	217.46	9.50	3665.13	<b>3610</b>
Broome	1.28	0.00	10.67	12.00	2.44	32.27	113.89	33.00	205.55	<b>202</b>
Chaddesley Corbett	22.69	22.53	106.12	61.01	118.02	133.51	223.34	75.00	762.22	<b>751</b>
Churchill & Blakedown	20.45	21.23	88.49	138.02	159.38	182.54	168.33	43.00	821.44	<b>809</b>
Town of Kidderminster	3029.60	4658.67	4514.03	2715.53	1750.85	520.60	338.07	16.50	17543.85	<b>17281</b>
Kidderminster Foreign	138.40	13.76	30.47	29.87	61.00	59.14	94.17	12.00	439.81	<b>433</b>
Ribbesford	54.99	0.58	0.67	7.00	5.50	14.44	35.62	2.00	120.80	<b>119</b>
Rock	67.24	30.76	121.27	70.70	241.69	348.70	359.43	24.50	1264.29	<b>1245</b>
Rushock	0.00	0.00	9.92	6.00	9.62	13.36	40.21	2.00	81.11	<b>80</b>
Stone	5.67	6.66	31.57	35.75	81.78	54.99	73.75	4.00	294.17	<b>290</b>
Stourport on Severn	688.21	1411.87	2288.48	1535.89	649.57	305.59	103.54	8.00	6991.15	<b>6886</b>
Wolverley	188.29	177.67	511.67	244.06	240.70	175.96	186.19	17.50	1742.04	<b>1716</b>
Band totals	4584.49	6905.08	8644.83	5633.80	3921.45	2362.83	1987.30	254.50	34294.28	<b>33780</b>