

BOROUGH COUNCIL
18 November 1998

CALCULATION OF COUNCIL TAX BASE - 1999/2000
(Corporate Services - Finance)

1 INTRODUCTION

- 1.1 Section 35 of the Local Government Finance Act 1992 requires the Council to consider and approve the calculation of the Council Tax Base which has to be calculated in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 and subsequent amendments.

2 ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS

Legal Powers to be used

- 2.1 Section 35 of the Local Government Finance Act 1992.
Local Authorities (Calculation of Council Tax Base) Regulations 1992.

Financing Arrangements

- 2.2 The tax base is required to calculate the relevant Council Tax per property.

3 RECOMMENDATIONS

That

- (i) **the report of the Borough Finance Officer for the calculation of the Council's Tax Base for the year 1999/2000 be approved.**
- (ii) **pursuant to the Borough Finance Officer's report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the amount calculated by the Bracknell Forest Borough Council as its Council Tax Base and for each parish for the year 1999/2000 shall be as follows:-**

Binfield	3,220
Bracknell	17,320
Crowthorne	2,400
Sandhurst	7,730
Warfield	4,090
Winkfield	6,310
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Bracknell Forest	41,070
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4 SUPPORTING INFORMATION

- 4.1 Attached are the calculations in accordance with the Local Government Finance Act 1992 and Regulations for each Parish within Bracknell Forest Borough Council.
- 4.2 Paragraph 4 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 requires the Council to classify all dwellings in appropriate categories and apply the stated percentages to calculate the “relevant amount” for 1999/2000 for each valuation band. (See lines 1 - 14 on the working papers).
- 4.3 Paragraph 3 of these regulations then require the Council to multiply the “collection rate” by the “relevant amount” to ascertain the Council Tax Base. The collection rate makes allowance for the following variations. (See lines 15 - 16 on the working papers).

New Properties

Allowance for new properties occupied during the period from the 1 October 1998 to 31 March 2000 equated to full year band “D” equivalents within the following parishes:-

Binfield	1.67
Bracknell	81.20
Crowthorne	48.42
Sandhurst	45.55
Warfield	117.96
Winkfield	28.86

This is based on information gathered from various sources.

General Losses

An allowance of 0.5% (one half of one percent) has been provided for losses due to absconds, bankruptcy, additional empty properties (voids) and valuation appeals. This is a value judgement based on experience of Council Tax collection losses together with established information on empty properties. This represents a collection rate of 99.5%.

- 4.4 The calculation outlined above gives the following Tax Base for 1999/2000 for each parish and hence the total for Bracknell Forest Borough Council.
(The Tax Base for the current year, 1998/99, is shown for comparative purposes only)

	1998/99	1999/2000
Binfield	3,210	3,220
Bracknell	17,130	17,320
Crowthorne	2,340	2,400
Sandhurst	7,610	7,730
Warfield	3,920	4,090
Winkfield	6,290	6,310
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	40,500	41,070
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Background Papers

Working papers.

Contact for further information

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