

**COUNCIL
4 DECEMBER 2002**

**CALCULATION OF COUNCIL TAX BASE – 2003/2004
(Director of 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 RECOMMENDATIONS

- 2.1 That the report of the Borough Finance Officer, for the calculation of the Council's Tax Base for the year 2003/2004, be approved.
- 2.2 That 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 2003/2004 shall be as follows:-

Binfield	3,240
Bracknell	17,340
Crowthorne	2,380
Sandhurst	7,820
Warfield	4,290
Winkfield	6,330
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Bracknell Forest	<u>41,400</u>

3 ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS

Borough Solicitor

- 3.1 The relevant statutory provisions relating to the banding and setting of Council Tax rates have been incorporated in to the main body of this report.

Borough Finance Officer

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

4 SUPPORTING INFORMATION

- 4.1 The Council is required under paragraph 4 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 to classify all dwellings in the Borough into the appropriate category of Bands A to H, according to their valuation. It must then apply the stated percentages to calculate the “relevant amount”, i.e. the number of Band D equivalent properties for 2003/2004, for each valuation band.
- 4.2 Paragraph 3 of these regulations then require the Council to multiply the “relevant amount” by the assumed collection rate, to ascertain the Council Tax Base for the year. The collection rate makes allowance for both new properties and general losses such as additional discounts and exemptions, as described below.

New Properties

- 4.3 Information gathered from various sources indicates that the following allowances should be made for new properties occupied during the period from 16 October 2002 to 31 March 2004, equating to full year band “D” equivalents:-

Binfield	26.2
Bracknell	121.9
Crowthorne	5.2
Sandhurst	17.7
Warfield	32.3
Winkfield	<u>49.7</u>
Total	<u>253.0</u>

General Losses

- 4.4 An allowance of 0.85% has been provided for losses due to additional discounts and exemptions, empty properties (voids), valuation appeals, absconds and bankruptcies. This is a value judgement based on past experience of Council Tax collection together with management information, which shows a gradual increase in the number of properties occupied by a single person and which attract a 25% discount. The anticipated tax yield for the 2003/2004 financial year is therefore 99.15%. This compares extremely favourably with collection rates both locally and nationally. Comparison with other local authorities through a recent bench-marking exercise has revealed that the average is 98%.
- 4.5 Appended to this paper are the calculations in accordance with the Local Government Finance Act 1992 and Regulations for each parish within Bracknell Forest Borough Council. Lines 1 to 14 show the calculation of the “relevant amounts” with allowances for general losses and new properties being in lines 15 and 16. These calculations give the following Tax Base for 2003/2004 for each parish and hence the total for Bracknell Forest Borough Council. The Tax Base for the current year, 2002/2003, is shown for comparative purposes.

	Tax Base 2002/2003	Tax Base 2003/2004
Binfield	3,210	3,240
Bracknell	17,230	17,340
Crowthorne	2,390	2,380
Sandhurst	7,810	7,820
Warfield	4,250	4,290
Winkfield	6,320	6,330
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	41,210	41,400
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Background Papers

Working papers.

Contact for further information

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Revenue Services

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