



<b>REPORT OF:</b>	BILL PALLETT
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<b>TO:</b>	COUNCIL
<b>DATE:</b>	15 DECEMBER 2016
<b>EXECUTIVE MEMBER:</b>	COUNCILLOR T. SCHOFIELD

<b>WARD (S) AFFECTED:</b>	ALL
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<b>SUBJECT:</b>	<b>THE COUNCIL TAX BASE FOR 2017/18</b>						
<b>RECOMMENDATION:</b> (i) In accordance with the <i>Local Authorities (Calculation of Tax Base) Regulations 1992</i> , the Council Tax base for 2017/18 for each of the Council's areas shall be as follows:  <table><tr><td>Reigate &amp; Banstead Council as a whole</td><td>59,076.0</td></tr><tr><td>Horley Town Council area</td><td>9,262.1</td></tr><tr><td>Salfords &amp; Sidlow Parish Council area</td><td>1,384.6</td></tr></table>		Reigate & Banstead Council as a whole	59,076.0	Horley Town Council area	9,262.1	Salfords & Sidlow Parish Council area	1,384.6
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Horley Town Council area	9,262.1						
Salfords & Sidlow Parish Council area	1,384.6						
<b>REASONS FOR RECOMMENDATIONS:</b> The Council's Constitution states that the Council Tax Base can only be approved by the full Council.							
<b>EXECUTIVE SUMMARY:</b> The Council Tax Base is the measure of the relative taxable capacity of each of the three different tax-raising areas of the Borough (the Borough as a whole, the Parish Council area and the Town Council area). It has to be determined before 31 January each year and reported to the Department for Communities and Local Government.							

## STATUTORY POWERS

1. Section 67 of *The Local Government Finance Act 1992* (as amended by Section 84 of the *Local Government Act 2003*) requires a Local Authority to determine its Council Tax Base for the following financial year before 31 January each year.

## BACKGROUND

- The Tax Base is the measure of the relative taxable capacity of each of the three different tax-raising areas of the Borough (the Borough as a whole, the Parish Council area and the Town Council area.). Town and Parish Councils (“local preceptors”), the County Council and the Police Authority (“major preceptors”) are then notified of the proposed tax base relevant to them. As the billing authority, Reigate & Banstead Borough Council (“the Council”) is responsible for the collection of council tax and payment of precepts to the precepting bodies.

## KEY INFORMATION

### The Council Tax Base Calculation

- The Council Tax base represents the estimated full year number of chargeable properties in an area, expressed as the equivalent number of “Band D” properties. These calculations are based on the numbers of properties by Council Tax band in the Valuation List. They are adjusted for discounts, exemptions and reductions and then an estimated collection rate is applied.
- The 2017/18 council Tax Base is set out in Table 1 Below.

Area	2017/18	2016/17	Change
Reigate & Banstead as a whole	<b>59,076.0</b>	58,301.0	+ 775.0
Horley Town Council	<b>9,262.1</b>	8,963.7	+ 298.4
Salfords & Sidlow Parish Council	<b>1,384.6</b>	1,371.5	+ 13.1

- Detailed calculations are shown in Annexes 1, 2 and 3.

### Collection Rate

- An assumed provision for non-collection is applied when calculating the tax base. In determining the non-collection rate a number of factors are taken into account including losses in income due to banding reductions, non-payment, and back-dated awards of discounts and exemptions. The assumed non-collection rate of 0.8% is applied which has not changed from 2016/17. The Council will budget to collect 99.2% of the Council Tax over time.

## OPTIONS

- When calculating and setting the Tax Base the Council has to follow specific regulations laid down under statutory instruments. There is therefore no opportunity for members to make any changes to the levels set out in the recommendation.

## LEGAL IMPLICATIONS

- The Council Tax base is a key element of the statutory calculation of the Council Tax. The report must be sent to Legal Services for comment before White List stage.

### **FINANCIAL IMPLICATIONS**

9. Determining the Council Tax base is a prerequisite for the calculation of the Council Tax. Budget and Council Tax levels will be addressed in the coming months.

### **EQUALITIES IMPLICATIONS**

10. There are no specific equalities implications arising from this report.

### **COMMUNICATION IMPLICATIONS**

11. There are no specific communications implications arising from the report.

### **RISK MANAGEMENT CONSIDERATIONS**

12. There are no risk management implications arising from this report.

### **OTHER IMPLICATIONS**

13. There are no other implications arising from this report.

### **CONSULTATION**

14. There is no consultation requirement associated with this report.

### **POLICY FRAMEWORK**

15. The Five Year Plan 2015-2020 includes the priority “we will be financially self-sufficient by 2020, without impacting on residents’ priorities.”

**Background Papers:** None.

## 2017/18 COUNCIL TAX BASE: REIGATE &amp; BANSTEAD BOROUGH COUNCIL (RBBC) GENERAL AREA

	Council Tax Bands								Total		
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H			
<b>Number of dwellings</b>	<b>1,051</b>	<b>3,741</b>	<b>11,858</b>	<b>17,139</b>	<b>10,593</b>	<b>7,217</b>	<b>7,263</b>	<b>1,047</b>	<b>59,909.0</b>		
Less: disabled	0	-1	-32	-82	-51	-46	-70	-21	-	<b>303.0</b>	[note 1]
Add: disabled	1	32	82	51	46	70	21	0	-	<b>303.0</b>	
Less: exempt dwellings	-114	-96	-117	-125	-93	-69	-50	-7	-	<b>671.0</b>	
Less: demolished dwellings	0	0	-2	0	-1	-1	-1	0	-	<b>5.0</b>	
<b>Adjusted Number of dwellings</b>	<b>938</b>	<b>3,676</b>	<b>11,789</b>	<b>16,983</b>	<b>10,494</b>	<b>7,171</b>	<b>7,163</b>	<b>1,019</b>	<b>59,233.0</b>		
<b>Number of discounts</b>											
Single person discount @25%	565	2,109	5,041	4,889	2,443	1,378	977	84	-	<b>17,486.0</b>	[note 2]
Disregards @50%	19	8	7	13	24	38	47	13	-	<b>169.4</b>	[note 3]
Empty and unfurnished (Class C)	3	10	36	26	11	7	5	0	-	<b>98.0</b>	[note 4]
<b>Total Discounts</b>	<b>154</b>	<b>541</b>	<b>1,300</b>	<b>1,255</b>	<b>634</b>	<b>371</b>	<b>273</b>	<b>28</b>	-	<b>4,554.2</b>	
Long term empty premium @150%	12	11	25	7	7	1	6	3	-	<b>72.0</b>	[note 5]
<b>Total premiums</b>	<b>6</b>	<b>6</b>	<b>13</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>2</b>	-	<b>36.0</b>	
<b>Local Council Tax Support Scheme</b>											
Reduction due to scheme	171	764	1,556	1,215	294	74	37	2	-	<b>4,112.4</b>	
<b>Net Number of dwellings</b>	<b>619</b>	<b>2,376</b>	<b>8,946</b>	<b>14,517</b>	<b>9,570</b>	<b>6,727</b>	<b>6,856</b>	<b>991</b>	-	<b>50,602.4</b>	
<b>Band D Equivalents</b>	<b>412.9</b>	<b>1,848.0</b>	<b>7,952.0</b>	<b>14,517.1</b>	<b>11,696.5</b>	<b>9,716.3</b>	<b>11,427.4</b>	<b>1,982.2</b>	-	<b>59,552.4</b>	
Less non-collection rate of 0.8%										<b>476.4</b>	
<b>COUNCIL TAX BASE FOR RBBC AREA</b>										<b>59,076.0</b>	[note 6]

note 1: bills reduced to the band below to ensure that disabled people do not pay more Council Tax due to the additional space needed because of a disability.

note 2: the 25% discount is in respect of homes either under single occupation or where all but one occupant are disregarded for Council Tax purposes.

note 3: the 50% discount is applied where residents are disregarded for Council Tax purposes and family annex discount purposes

note 4: 100% discount applied for properties empty for 28 days or less

note 5: 150% premium applied for properties empty for two years or more

note 6: all figure expressed to the number of decimal places required by the Council Tax Base (CTB) return to DCLG.

## 2017/18 COUNCIL TAX BASE: HORLEY TOWN COUNCIL AREA

	Council Tax Bands								Total		
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H			
<b>Number of dwellings</b>	<b>139</b>	<b>810</b>	<b>2,268</b>	<b>3,796</b>	<b>1,796</b>	<b>1,048</b>	<b>381</b>	<b>9</b>	<b>10,247.0</b>		
Less: disabled	0	-1	-8	-27	-10	-11	-7	-1	-	<b>65.0</b>	[note 1]
Add: disabled	1	8	27	10	11	7	1	0	-	<b>65.0</b>	
Less: exempt dwellings	-11	-18	-17	-28	-9	-2	-6	0	-	<b>91.0</b>	
Less: demolished dwellings	0	0	0	0	0	0	0	0	-	<b>-</b>	
<b>Adjusted Number of dwellings</b>	<b>129</b>	<b>799</b>	<b>2,270</b>	<b>3,751</b>	<b>1,788</b>	<b>1,042</b>	<b>369</b>	<b>8</b>	<b>10,156.0</b>		
<b>Number of discounts</b>											
Single person discount @25%	76	435	954	981	368	138	29	1	-	<b>2,982.0</b>	[note 2]
Disregards @50%	4	1	2	0	4	7	9	2	-	<b>28.8</b>	[note 3]
Empty and unfurnished (Class C)	0	4	3	9	2	0	0	0	-	<b>18.0</b>	[note 4]
<b>Total Discounts</b>	<b>21</b>	<b>113</b>	<b>243</b>	<b>254</b>	<b>96</b>	<b>38</b>	<b>12</b>	<b>1</b>	-	<b>777.9</b>	
Long term empty premium @150%	0	0	2	0	1	1	0	0	-	<b>4.0</b>	[note 5]
<b>Total premiums</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	-	<b>2.0</b>	
<b>Local Council Tax Support Scheme</b>											
Reduction due to scheme	27	142	278	256	44	7	1	0	-	<b>754.5</b>	
<b>Net Number of dwellings</b>	<b>81</b>	<b>544</b>	<b>1,751</b>	<b>3,240</b>	<b>1,648</b>	<b>998</b>	<b>356</b>	<b>7</b>	-	<b>8,625.6</b>	
<b>Band D Equivalents</b>	<b>54.2</b>	<b>423.0</b>	<b>1,556.3</b>	<b>3,240.4</b>	<b>2,014.8</b>	<b>1,441.4</b>	<b>593.2</b>	<b>13.5</b>	-	<b>9,336.8</b>	
Less non-collection rate of 0.8%										<b>74.7</b>	
<b>COUNCIL TAX BASE FOR HORLEY TOWN COUNCIL AREA</b>										<b>9,262.1</b>	[note 6]

note 1: bills reduced to the band below to ensure that disabled people do not pay more Council Tax due to the additional space needed because of a disability.

note 2: the 25% discount is in respect of homes either under single occupation or where all but one occupant are disregarded for Council Tax purposes.

note 3: the 50% discount is applied where residents are disregarded for Council Tax purposes and family annex discount purposes

note 4: 100% discount applied for properties empty for 28 days or less

note 5: 150% premium applied for properties empty for two years or more

note 6: all figure expressed to the number of decimal places required by the Council Tax Base (CTB) return to DCLG.

## 2017/18 COUNCIL TAX BASE: SALFORDS AND SIDLOW PARISH COUNCIL AREA

	Council Tax Bands								Total	
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H		
<b>Number of dwellings</b>	<b>115</b>	<b>52</b>	<b>71</b>	<b>567</b>	<b>250</b>	<b>170</b>	<b>152</b>	<b>11</b>	<b>1,388.0</b>	
Less: disabled	0	0	0	-2	-1	0	-3	0	- 6.0	[note 1]
Add: disabled	0	0	2	1	0	3	0	0	6.0	
Less: exempt dwellings	-12	-2	-1	-6	-1	0	0	0	- 22.0	
Less: demolished dwellings	0	0	0	0	0	0	0	0	-	
<b>Adjusted Number of dwellings</b>	<b>103</b>	<b>50</b>	<b>72</b>	<b>560</b>	<b>248</b>	<b>173</b>	<b>149</b>	<b>11</b>	<b>1,366.0</b>	
<b>Number of discounts</b>										
Single person discount @25%	53	22	26	121	47	32	14	2	317.0	[note 2]
Disregards @50%	1	0	0	2	1	2	1	0	7.0	[note 3]
Empty and unfurnished (Class C)	0	0	0	0	1	0	0	0	1.0	[note 4]
<b>Total Discounts</b>	<b>14</b>	<b>6</b>	<b>7</b>	<b>31</b>	<b>13</b>	<b>9</b>	<b>4</b>	<b>1</b>	<b>83.8</b>	
Long term empty premium @150%	0	0	1	0	0	0	0	0	1.0	[note 5]
<b>Total premiums</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	
<b>Local Council Tax Support Scheme</b>										
Reduction due to scheme	19	2	5	35	8	4	2	0	74.4	
<b>Net Number of dwellings</b>	<b>71</b>	<b>42</b>	<b>61</b>	<b>494</b>	<b>227</b>	<b>160</b>	<b>143</b>	<b>11</b>	<b>1,208.4</b>	
<b>Band D Equivalents</b>	<b>47.1</b>	<b>33.0</b>	<b>54.2</b>	<b>493.8</b>	<b>277.2</b>	<b>231.5</b>	<b>238.0</b>	<b>21.0</b>	<b>1,395.8</b>	
Less non-collection rate of 0.8%									11.2	
<b>COUNCIL TAX BASE FOR SALFORDS &amp; SIDLOW PARISH COUNCIL AREA</b>									<b>1,384.6</b>	[note 6]

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