
SETTING THE COUNCIL TAX BASE 2001/2002 (Minute 471/99)

1 SUMMARY

- 1.1 Under the provisions of the Local Authorities (Calculation of Tax Base) Regulations 1992 the Council is required to determine the tax base for each individual Parish or Town Council area within the District.

2 METHOD OF CALCULATION

- 2.1 The Collection Rate is the billing Authority's estimate of the total amount of Council Tax payable into its Collection Fund or transferred from its General Fund which it estimates will ultimately be paid or transferred. In the last five years the Corporate Director accepted the Government guidelines that a collection rate of 98% ought to be achieved. Some Local Authorities predicted collection rates lower but experience so far points to at least 98% rate for Rochford. This figure has therefore been used again for 2001/2002.
- 2.2 The relevant amount for each band is to be calculated in accordance with a formula:

$$(C - (D \times E)) \times \frac{F}{G}$$

Where

- C is the number of chargeable dwellings in the area which will be listed in the band, calculated by the Authority as:-
 - (i) the number in the band in the banded list plus
 - (ii) the Authority's estimate of the number of full year equivalent (FYE) dwellings which are not listed but which will be listed in the band for the whole or any part of the 2001/2002 financial year: less
 - (iii) the number of full year equivalent dwellings which are listed in the banded list but which it estimates will not be in that band for the year or any part of the year: less
 - (iv) the number of full year equivalent dwellings which the Authority estimates will be chargeable dwellings on the list for the whole or any part of the year and which will be exempt at any time in the year during a period for which they will be listed in the band.

For these purposes, the Authority treats a dwelling as being in the valuation band by reference to which is calculated the reduced amount which a person is liable to pay pursuant to regulations under Section 13 of the 1992 Act ('disabled person banding reductions'.)

- D is the full year equivalent estimated number of discounts to which Council Tax in respect of dwellings estimated by it for the purpose of calculating C above is subject, treating a discount equal to one appropriate percentage as one, and a discount equal to two appropriate percentage, as two.
- E is the 'appropriate percentage' in Section 11 of the Local Government Finance Act 1992, ie currently 25%.
- F is the number which, in the proportion set out in Section 5(1) of the 1992 Act is applicable to dwellings listed in the relevant band.
- G is the number which, in that proportion, is applicable to dwellings listed in valuation band D.

2.3 In the calculations of relevant amounts for any year, where the authority estimates:

that a dwelling will be listed in the band for part only of the year,

OR a dwelling will be exempt for part only of a year,

OR the amount of Council Tax payable in respect of such dwellings will be subject to a discount for part only of the year.

2.4 **Daily Calculation**

The full year equivalent number of such items for the purposes of the tax base calculations is the number of days in the part of the year to which the dwellings, exemption or discount is estimated to apply or relate, divided by the number of days in the year.

2.5 **Parish or Town Councils**

The rules for calculating the Council Tax base for any year for any part of a billing Authority's area (eg a Parish, a Town Council area or that part of its area to which a levy or special levy relates) are the same as the rules for calculating the Council Tax base for the whole of its area for that year, subject to the following additional rules:

Chargeable dwellings and discounts are to be taken as only those chargeable dwellings and discounts relating to the part for which the Council Tax base is to be calculated ('the relevant part')

- 2.6 Calculations have been undertaken for each Parish and Town Council area and are illustrated on Appendices 1 – 15 attached.

The Tax Base is summarised below for ease of reference:-

ASHINGDON	1,172.28
BARLING MAGNA	619.09
CANEWDON	552.48
FOULNESS ISLAND	67.51
GREAT WAKERING	1,967.26
HAWKWELL	4,406.70
HOCKLEY	3,677.32
HULLBRIDGE	2,334.22
PAGLESHAM	103.76
RAWRETH	428.37
RAYLEIGH	11,815.35
ROCHFORD	2,714.98
STAMBRIDGE	231.09
SUTTON	52.57

3 RESOURCE IMPLICATIONS

- 3.1 A necessary report prior to fixing the Council Tax amounts. The Council Tax base is the measure in the Council Tax system of the relative taxable capacity of different areas.

4 LEGAL IMPLICATIONS

- 4.1 The Local Government Finance Act 1992 (SI 612/1992) prescribe the requirement for setting the Council Tax Bases.

5 PARISH IMPLICATIONS

- 5.1 The Council Tax base produces for the Parish and Town Councils the estimated full year equivalent number of chargeable dwellings in their area.

6 RECOMMENDATION

- 6.1 It is proposed that this Committee **RESOLVES**
- (1) That the report of the Corporate Director (Finance & External Services) for the calculation of the Council's Tax Base for the year 2001/2002 be approved.
 - (2) That pursuant to this report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 the amount calculated by the Rochford District Council as its

Council Tax Base for the year 2001/2002 shall be in the following parts:-

ASHINGDON	1,172.28
BARLING MAGNA	619.09
CANEWDON	552.48
FOULNESS ISLAND	67.51
GREAT WAKERING	1,967.26
HAWKWELL	4,406.70
HOCKLEY	3,677.32
HULLBRIDGE	2,334.22
PAGLESHAM	103.76
RAWRETH	428.37
RAYLEIGH	11,815.35
ROCHFORD	2,714.98
STAMBRIDGE	231.09
SUTTON	52.57

30,142.98

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R Crofts

Corporate Director (Finance & External Services)

Background Papers:

None.

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Ashington

	BAND	A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	18	35	434	373	202	85	33	1	1,181
2.0	Exempt dwellings	0	0	6	3	2	1	1	0	13
3.0	Diplomat and Demolished dwellings.	0	0	1	0	1	0	0	0	2
4.0	Chargeable Dwellings	18	35	427	370	199	84	32	1	1,166
5.0	Less Downbanded	0	0	3	6	3	1	0	0	13
6.0	Plus Downbanded	0	3	6	3	1	0	0	0	13
7.0	Adj. Chargeable Dwellings	18	38	430	367	197	83	32	1	1,166
8.0	Dwellings with 25% Discount	6	17	118	65	17	6	3	0	232
9.0	Dwellings with 50% Discount	1	1	5	1	3	1	1	0	13
10.0	Dwellings with no Discount	11	20	307	301	177	76	28	1	921
11.0	Total Equivalent Dwellings	16.00	33.25	398.00	350.25	191.25	81.00	30.75	1.00	1,101.50
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalentts	10.67	25.86	353.78	350.25	233.75	117.00	51.25	2.00	1,144.56
14.0	Adj. To Band D -FYE	0.00	1.64	0.00	0.00	30.00	20.00	0.00	0.00	51.64
15.0	Total Band D. Equivalent	10.67	27.50	353.78	350.25	263.75	137.00	51.25	2.00	1,196.20
Collection Rate 98%										
										1,172.28

Canewdon

BAND		A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	18	39	248	110	100	30	36	0	581
2.0	Exempt dwellings	1	0	2	1	2	0	0	0	6
3.0	Diplomat and Demolished dwellings.	0	0	0	0	0	0	0	0	0
4.0	Chargeable Dwellings	17	39	246	109	98	30	36	0	575
5.0	Less Downbanded	0	0	0	0	0	0	1	0	1
6.0	Plus Downbanded	0	0	0	0	0	1	0	0	1
7.0	Adj. Chargeable Dwellings	17	39	246	109	98	31	35	0	575
8.0	Dwellings with 25% Discount	9	15	63	13	14	2	1	0	117
9.0	Dwellings with 50% Discount	2	1	1	1	0	1	0	0	6
10.0	Dwellings with no Discount	6	23	182	95	84	28	34	0	452
11.0	Total Equivalent Dwellings	13.75	34.75	229.75	105.25	94.50	30.00	34.75	0.00	542.75
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalents	9.17	27.03	204.22	105.25	115.50	43.33	57.92	0.00	562.42
14.0	Adj. To Band D -FYE	0.33	0.50	0.00	0.00	0.50	0.00	0.00	0.00	1.33
15.0	Total Band D. Equivalent	9.50	27.53	204.22	105.25	116.00	43.33	57.92	0.00	563.75
Collection Rate 98%										552.48

Foulness Island

	BAND	A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	7	58	13	6	0	4	0	0	88
2.0	Exempt dwellings	0	0	0	0	0	0	0	0	0
3.0	Diplomat and Demolished dwellings.	0	0	0	0	0	0	0	0	0
4.0	Chargeable Dwellings	7	58	13	6	0	4	0	0	88
5.0	Less Downbanded	0	0	0	0	0	0	0	0	0
6.0	Plus Downbanded	0	0	0	0	0	0	0	0	0
7.0	Adj. Chargeable Dwellings	7	58	13	6	0	4	0	0	88
8.0	Dwellings with 25% Discount	5	9	3	1	0	1	0	0	19
9.0	Dwellings with 50% Discount	0	1	0	0	0	0	0	0	1
10.0	Dwellings with no Discount	2	48	10	5	0	3	0	0	68
11.0	Total Equivalent Dwellings	5.75	55.25	12.25	5.75	0.00	3.75	0.00	0.00	82.75
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalents	3.80	43.00	10.90	5.75	0.00	5.42	0.00	0.00	68.86
14.0	Adj. To Band D -FYE	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.03
15.0	Total Band D. Equivalent	3.83	43.00	10.89	5.75	0.00	5.42	0.00	0.00	68.89
Collection Rate 98%										
										67.51

Great Waking

BAND		A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	61	348	788	734	209	53	51	5	2,249
2.0	Exempt dwellings	3	7	8	2	0	0	0	0	20
3.0	Diplomat and Demolished dwellings.	0	0	0	0	1	0	0	0	1
4.0	Chargeable Dwellings	58	341	780	732	208	53	51	5	2,228
5.0	Less Downbanded	0	0	4	2	0	0	0	0	6
6.0	Plus Downbanded	0	4	2	0	0	0	0	0	6
7.0	Adj. Chargeable Dwellings	58	345	778	730	208	53	51	5	2,228
8.0	Dwellings with 25% Discount	42	189	219	146	22	7	2	2	629
9.0	Dwellings with 50% Discount	2	1	16	5	1	1	1	0	27
10.0	Dwellings with no Discount	14	155	543	579	185	45	48	3	1,572
11.0	Total Equivalent Dwellings	46.50	297.25	715.25	691.00	202.00	50.75	50.00	4.50	2,057.25
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalents	31.00	231.19	635.78	691.00	246.89	73.31	83.33	9.00	2001.50
14.0	Adj. To Band D -FYE	0.00	1.81	2.00	0.00	0.11	2.00	0.00	0.00	5.92
15.0	Total Band D. Equivalent	31.00	233.00	637.68	691.00	247.00	75.30	83.33	9.00	2007.41
Collection Rate 98%										
										1,967.26

Hawkwell

BAND		A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	19	492	1,714	1,448	663	361	96	1	4,794
2.0	Exempt dwellings	1	29	19	11	6	2	2	0	70
3.0	Diplomat and Demolished dwellings.	0	0	0	0	0	0	0	0	0
4.0	Chargeable Dwellings	18	463	1,695	1,437	657	359	94	1	4,724
5.0	Less Downbanded	0	1	11	15	6	0	1	0	34
6.0	Plus Downbanded	1	11	15	6	0	1	0	0	34
7.0	Adj. Chargeable Dwellings	19	473	1,699	1,428	651	360	93	1	4,724
8.0	Dwellings with 25% Discount	11	340	544	286	84	23	12	0	1,300
9.0	Dwellings with 50% Discount	0	14	14	9	2	2	2	0	43
10.0	Dwellings with no Discount	8	119	1,141	1,133	565	335	79	1	3,381
11.0	Total Equivalent Dwellings	16.25	381.00	1,556.00	1,352.00	629.00	353.25	89.00	1.00	4,377.50
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalents	10.83	296.33	1383.11	1352.00	768.78	510.25	148.33	2.00	4471.63
14.0	Adj. To Band D -FYE	0.00	3.00	2.00	0.00	0.00	10.00	10.00	0.00	25.00
15.0	Total Band D. Equivalent	10.83	299.33	1385.11	1352.00	768.78	520.25	158.33	2.00	4496.63
Collection Rate 98%										
4,406.70										

Hockley

BAND		A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	115	242	1,197	1,088	695	323	155	17	3,832
2.0	Exempt dwellings	2	4	15	10	2	2	2	1	38
3.0	Diplomat and Demolished dwellings.	0	0	0	0	0	0	0	0	0
4.0	Chargeable Dwellings	113	238	1,182	1,078	693	321	153	16	3,794
5.0	Less Downbanded	0	0	4	6	4	2	1	0	17
6.0	Plus Downbanded	0	4	6	4	2	1	0	0	17
7.0	Adj. Chargeable Dwellings	113	242	1,184	1,076	691	320	152	16	3,794
8.0	Dwellings with 25% Discount	85	164	466	224	103	32	8	0	1,082
9.0	Dwellings with 50% Discount	4	4	8	7	6	4	1	0	34
10.0	Dwellings with no Discount	24	74	710	845	582	284	143	16	2,678
11.0	Total Equivalent Dwellings	89.75	199.00	1,063.50	1,016.50	662.25	310.00	149.50	16.00	3,506.50
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalents	59.83	154.78	945.33	1016.50	809.42	447.78	249.17	32.00	3714.81
14.0	Adj. To Band D -FYE	0.17	0.00	1.67	1.50	0.00	4.22	15.00	15.00	37.56
15.0	Total Band D. Equivalent	60.00	154.78	947.00	1018.00	809.00	452.00	264.17	47.00	3752.37
Collection Rate 98%										3,677.32

Hullbridge

BAND		A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	580	109	1,305	449	285	89	28	0	2,845
2.0	Exempt dwellings	58	1	14	4	0	0	0	0	77
3.0	Diplomat and Demolished dwellings.	0	0	0	0	0	0	0	0	0
4.0	Chargeable Dwellings	522	108	1,291	445	285	89	28	0	2,768
5.0	Less Downbanded	0	0	4	2	1	6	0	0	13
6.0	Plus Downbanded	0	4	2	1	6	0	0	0	13
7.0	Adj. Chargeable Dwellings	522	112	1,289	444	290	83	28	0	2,768
8.0	Dwellings with 25% Discount	313	44	275	76	30	9	2	0	749
9.0	Dwellings with 50% Discount	17	6	8	3	0	1	0	0	35
10.0	Dwellings with no Discount	192	62	1,006	365	260	73	26	0	1,984
11.0	Total Equivalent Dwellings	435.25	98.00	1,216.25	423.50	282.50	80.25	27.50	0.00	2,563.25
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalents	290.17	76.22	1081.11	423.50	345.28	115.92	45.83	0.00	2378.03
14.0	Adj. To Band D -FYE	1.83	0.00	2.00	0.00	0.00	0.00	0.00	0.00	3.83
15.0	Total Band D. Equivalent	292.00	76.22	1083.11	423.50	345.28	115.92	45.83	0.00	2381.86
Collection Rate 98%										2,334.22

Paglesham

	BAND	A	B	C	D	E	F	G	H	Total
1.1	Banded Dwellings	5	21	38	14	5	7	17	1	108
2.0	Exempt dwellings	0	0	1	0	0	0	1	0	2
3.0	Diplomat and Demolished dwellings.	0	0	0	0	0	0	0	0	0
4.0	Chargeable Dwellings	5	21	37	14	5	7	16	1	106
5.0	Less Downbanded	0	0	0	0	0	0	0	0	0
6.0	Plus Downbanded	0	0	0	0	0	0	0	0	0
7.0	Adj. Chargeable Dwellings	5	21	37	14	5	7	16	1	106
8.0	Dwellings with 25% Discount	0	8	12	2	1	1	3	0	27
9.0	Dwellings with 50% Discount	0	1	0	1	0	0	0	0	2
10.0	Dwellings with no Discount	5	12	25	11	4	6	13	1	77
11.0	Total Equivalent Dwellings	5.00	18.50	34.00	13.00	4.75	6.75	15.25	1.00	98.25
12.0	Quotient	6 9	7 9	8 9	9 9	11 9	13 9	15 9	18 9	
13.0	Band D Equivalent	3.33	14.39	30.22	13.00	5.81	9.75	25.42	2.00	103.92
14.0	Adj. To Band D -FYE	0.00	0.00	0.89	0.00	0.00	0.00	1.08	0.00	1.97
15.0	Total Band D. Equivalent	3.33	14.39	31.11	13.00	5.80	9.75	26.50	2.00	105.88
Collection Rate 98% 103.76										

