

Title of Report:	Referrals Report of Recommendations from the Shadow Executive (Cabinet)	
Report No:	COU/SA/18/015	
Report to and date:	Shadow Council	18 December 2018
Documents attached:	None	

(A) Referral from Shadow Executive (Cabinet): 27 November 2018

1. Council Tax Base for Tax Setting Purposes: 2019/2020

Shadow Executive (Cabinet)

Members:

Cllrs Stephen Edwards and Ian Houlder

[Report No:](#)

[EXC/SA/18/018](#)

[Appendix 1](#)

[Appendix 2](#)

[Appendix 3](#)

[Appendix 4](#)

RECOMMENDED: That

- (1) the tax base for 2019/2020, for the whole of West Suffolk is 55,056.11 equivalent Band D dwellings, and for each of the predecessor areas is: Forest Heath 18,313.11 and St Edmundsbury 36,743.00, as detailed in paragraph 1.4.3 of Report No: EXC/SA/18/018; and***
- (2) the tax base for 2019/2020 for the different parts of its area, as defined by parish or special expense area boundaries, are as shown in Appendices 3 and 4 to Report No: EXC/SA/18/018.***

Continued overleaf.....

1. Council Tax Base

- 1.1 The council tax base is the total taxable value at a point in time of all the domestic properties in the council's area. It is a yearly calculation and represents the estimated number of chargeable dwellings after allowing for exemptions and discounts, projected changes in the property base and after applying an estimated collection rate.
- 1.2 The total taxable value referred to above is arrived at by each dwelling being placed in one of eight valuation bands (A – H) by the Valuation Office, with a statutorily set fraction then being applied in order to convert it to a 'band D equivalent' figure. These band D equivalent numbers are then aggregated at a district wide level and are also sub totalled for parishes. This calculation has to be done by the council responsible for sending the bills out and collecting the council tax ('the billing authority'). In two tier areas, district councils fulfil this function.
- 1.3 The council tax base is used in the calculation of council tax. Each authority divides the total council tax income it needs to meet its budget requirement by the tax base of its area to arrive at its band D council tax. The same fractions referred to in the previous paragraph are then used to work out the council tax for properties in each of the other bands.
- 1.4 Orders have been laid allowing West Suffolk to harmonise the council tax of Forest Heath and St Edmundsbury over a period not exceeding seven years. Because of this, it is necessary to calculate tax base figures for both areas currently covered by Forest Heath District Council and St Edmundsbury Borough Council (the "predecessor areas").
- 1.5 The band D properties figures as at 1 October 2018 is 18,749.2 for Forest Heath and 37,354.8 for St Edmundsbury which is 55,056.11 for the whole West Suffolk district. This is an increase of 348.67 for Forest Heath and 252.05 for St Edmundsbury on the previous year, and is therefore 600.71 for the whole West Suffolk district.
- 1.6 The calculations applied to reach these figures are detailed in Report No: EXC/SA/18/018. Members may view the full detailed report and its appendices on the Council's website via the above links or may request a paper copy from Democratic Services.

2. Precept Payment Arrangements for 2019/2020

- 2.1 In line with the delegated authority to administer the Council's financial affairs as outlined in the Constitution, the arrangements for the scheduling of the precept payments for 2019/2020, will be determined by the Assistant Director (Resources and Performance) (Chief Financial Officer).
- 2.2 It is expected that the payments schedule for all parish and town councils in West Suffolk will be full payment of the precepts by 30 April 2019. These will be in accordance with Appendices 3 and 4 attached to Report No: EXC/SA/18/018.