

# Public Document Pack

Supplementary information to Agenda Item 5 (b)- Calculation of the Council Tax Base for 2008/09 for the purpose of calculating the Council Tax.

- Explanatory Letter
- Revised pages to report
- Revised section of appendix

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# Agenda Item 5



## Democratic Services

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To All Members of Council

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Our Ref: A61/ISW/taxbaserevisedrep  
Your Ref:

11<sup>th</sup> January 2007

Dear Councillor

### **COUNCIL MEETING – 16<sup>TH</sup> JANUARY 2008**

Item 5(b) on the above agenda is the report of the Director of Resources on the Calculation of the Council Tax Base.

I have been asked by the Director of Resources to forward a revised copy of the Report and first page of the appendix to that report ahead of the Council meeting on 16<sup>th</sup> January, 2008.

The report has been revised to take account of prospective cancellations to council tax discounts which have been estimated since the original report was written. The effect of the change is to increase the 2008/09 tax base for Leeds from 232,980 to 233,204.

The change is important because it will impact upon budget and council tax decisions due to be taken by members at the Council meeting on 20<sup>th</sup> February 2008.

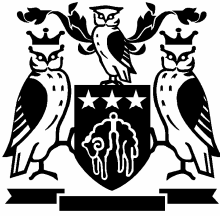
The attached pages should therefore replace pages 53, 54 and 55 of the agenda as issued earlier this week.

Yours sincerely

Ian Walton  
Principal Governance Officer

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## Report of the Director of Resources

### Council

Date: 16<sup>th</sup> January 2007

Subject: CALCULATION OF THE COUNCIL TAX BASE FOR 2008/2009 FOR THE PURPOSE OF CALCULATING THE COUNCIL TAX

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#### Electoral Wards Affected:

Ward Members consulted  
(referred to in report)

#### Specific Implications For:

Equality and Diversity

Community Cohesion

Narrowing the Gap

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## 1. INTRODUCTION

Under the Local Government Finance Act 1992 and accompanying regulations, detailed procedures are laid down for calculating the tax base which will be used for calculating the Council Tax. The tax base for the Leeds area is expressed as the number of Band D equivalent properties and will be used both for calculating Leeds City Council's own element of Council Tax and for notifying to the West Yorkshire Police and Fire Authorities for them to calculate their own elements of Council Tax. The West Yorkshire Police and Fire Authorities have to be notified of the tax base by 31 January 2008.

In addition to calculating the tax base for the Leeds area as a whole, a separate tax base has to be calculated for each part of the Council's areas to which a "special item" of expenditure relates. In Leeds, it is considered that only parish precepts should be treated as special items for these purposes and a tax base is therefore also calculated for each parish.

## 2. CALCULATIONS

Details of the calculations for Leeds as a whole and for each individual parish are given in the Appendix. In summary, the Council Tax Base for Leeds is calculated at 233,204 Band D equivalent properties. This is calculated by estimating changes from the District Valuer's Valuation List that will take place during 2008/2009 by reference to the following:

- a) provision for successful appeals,
- b) provision for exempt properties,
- c) changes in number of properties (demolitions and new additions),
- d) estimated single person and other discounts and
- e) estimated collection rate.

The net Council Budget for 2008/2009, which will be decided by Council in February 2008, will be divided by the calculated Council Tax Base to arrive at the Council Tax for a Band D property, from which the Council Tax for other valuation bands will be calculated.

3. **RECOMMENDATION**

Members are requested :

(i) To adopt the following resolution:

that in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended), the amount calculated by the Council as its Council Tax Base for the year 2008/2009 shall be 233,204 and for each parish as listed below:

Aberford and District	781
Allerton Bywater	1,410
Arthington	288
Austhorpe	26
Bardsey cum Rigton	1,138
Barwick in Elmet and Scholes	2,018
Boston Spa	1,847
Bramham cum Oglethorpe	702
Bramhope and Carlton	1,801
Clifford	740
Collingham with Linton	1,600
Drighlington	1,879
Gildersome	1,943
Great and Little Preston	495
Harewood	1,814
Horsforth	6,878
East Keswick	583
Kippax	3,056
Ledsham	91
Ledston	164
Micklefield	574
Morley	9,674
Otley	4,897
Pool in Wharfedale	964
Scarcroft	667
Shadwell	947
Swillington	1,069
Thorner	741
Thorp Arch	363
Walton	120
Wetherby	4,609
Wothersome	7

**TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2008/2009**

**Appendix**

**CALCULATION FOR THE WHOLE OF:**

**LEEDS**

TAX BASE = A x B  
(Formula 1)

Where "A" equals total of relevant amounts as calculated below  
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH  
BAND = (H - Q + J) x F /G  
(Formula 2)

Where "H" is the number of chargeable dwellings on the relevant day  
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was  
subject on the relevant day  
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings  
or discounts calculated  
and "F" is the relevant proportion applicable to each band  
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	369	#####	67,891	62,377	30,332	19,037	9,217	6,390	606	327,117	1
Less Exempt dwellings	0	9,496	5,289	2,855	1,466	575	231	141	20	20,073	1
= "H" in formula 2	369	#####	62,602	59,522	28,866	18,462	8,986	6,249	586	307,044	
Total discounts	29	16,872	6,321	4,749	1,965	915	401	260	43	31,555	1
Additions less Reductions	0	286	788	798	263	62	22	0	0	2,295	3
<b>Proportion for relevant Band</b>	5	6	7	8	9	11	13	15	18		2
<b>Proportion for Band D</b>	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND	189	69,877	44,387	49,396	27,164	21,522	12,432	9,982	1,086		
<b>TOTAL RELEVANT AMOUNTS</b>										236,035	4
<b>ESTIMATED COLLECTION RATE</b>										98.8%	3
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										233,203	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										1	1
<b>TAX BASE FOR CALCULATION OF TAX FOR</b>										<b>233,204</b>	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2007
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band

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