

**COUNCIL – 10<sup>TH</sup> JANUARY 2018**

**SUPPLEMENTARY INFORMATION**

**ITEM 8 - REPORT ON THE CALCULATION OF THE  
COUNCIL TAX AND BUSINESS RATES TAX  
BASES FOR 2018/19**

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**Legal and Democratic Services  
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Our Ref:  
Your Ref:

5<sup>th</sup> January 2018

Dear Councillor

**COUNCIL MEETING – 10<sup>TH</sup> JANUARY 2018**

Following the despatch of the Council agenda on Tuesday I have been notified by colleagues in Financial Management that there has been the need to make an alteration to Item 8 - Report on the Calculation of the Council Tax and Business Rates Tax Bases for 2018/19.

I have therefore attached to this letter an amended page from the main report (page 88 on the hard copy or page 386 on the electronic copy) and two amended pages from Appendix 1 (pages 109 and 118 on the hard copy or pages 407/417 on the electronic copy).

These changes to the taxbase figures for Horsforth and Rawdon have arisen as the result of a query from Rawdon Parish Council, who wanted to ensure that properties in a new development on the Rawdon/Horsforth boundary had been correctly shown in the 2018/19 taxbase calculation. Investigations established that 44 properties (55.8 Band D equivalents) had been incorrectly included in Horsforth. These have now been moved to Rawdon and the relevant parish clerks have been informed.

Yours sincerely



**Kevin Tomkinson**  
**Principal Governance Officer**







PARISH OF	Taxbase Numbers 2017/18	Taxbase Numbers 2018/19
Aberford and District	769.1	773.8
Allerton Bywater	1,382.9	1,429.3
Alwoodley	3,652.9	3,650.9
Arthington	285.2	284.7
Austhorpe	25.4	25.4
Bardsey cum Rigton	1,126.8	1,126.5
Barwick in Elmet and Scholes	1,983.1	1,985.4
Boston Spa	1,957.8	2,015.4
Bramham cum Oglethorpe	740.3	732.6
Bramhope and Carlton	1,816.1	1,815.3
Clifford	735.9	742.9
Collingham with Linton	1,706.4	1,704.1
Drighlington	1,851.3	1,865.4
East Keswick	587.5	585.3
Gildersome	1,809.1	1,832.7
Great and Little Preston	580.3	603.3
Harewood	1,829.4	1,833.2
<b>Horsforth</b>	<b>7,077.6</b>	<b>7,239.2</b>
Kippax	2,864.3	2,884.6
Ledsham	94.7	96.1
Ledston	157.2	159.2
Micklefield	499.4	510.2
Morley	10,460.1	10,642.8
Otley	4,929.2	4,979.0
Pool in Wharfedale	944.7	955.7
<b>Rawdon</b>	<b>2,677.7</b>	<b>2,750.0</b>
Scarcroft	814.2	811.5
Shadwell	972.8	970.9
Swillington	949.6	954.5
Thorner	748.2	754.1
Thorp Arch	375.1	375.5
Walton	115.9	116.9
Wetherby	4,645.7	4,707.4
Wothersome	9.7	8.2

- 3.7 The council tax requirement for 2018/19, which will be decided by Council in February 2018, will be divided by the calculated council tax base to arrive at the council tax for a Band D property, from which the council taxes for other valuation bands will be calculated.

#### Business Rates

- 3.8 Under the current Business Rates Retention Scheme, introduced by the Local Government Finance Act 2012, the Council has to calculate the amounts of business rates it will collect in 2018/19. Under this scheme, the Business Rates collected have to be shared between Leeds itself, Central Government and the West Yorkshire Fire and Rescue Authority in the following proportions:





## TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2018/19

## CALCULATION FOR THE PARISH OF:

## HORSFORTH

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+ E+J) -Z) x (F/G)  
(Formula 2)  
(paragraph 4 (1) of the legislation)

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 "E" is a factor to take account of the premiums, if any, 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 "Z" is the total amount that the authority estimates will be applied in accordance with the council tax reduction scheme in relation to the band  
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		2	903	2,589	2,252	1,604	905	477	173	11	8,916	1
Less Exempt dwellings		0	23	93	52	18	6	2	3	4	201	1
	= "H" in formula 2	2	880	2,496	2,200	1,586	899	475	170	7	8,715	
Total discounts	= "Q" in formula 2	0	144	266	187	99	40	15	4	1	757	1
Total Premiums	= "E" in formula 2	0	1	2	2	1	0	0	0	0	4	3
Additions less Reductions	= "J" in formula 2	0	0	0	35	65	84	41	0	0	225	3
Reduction Scheme	= "Z" in formula 2	1	207	265	79	26	8	2	0	0	588	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND		0.4	352.9	1,529.6	1,751.2	1,526.6	1,142.8	720.1	276.7	12.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1										7,312.3	4
ESTIMATED COLLECTION RATE	= "B" in formula 1										99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")											7,239.2	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)											0	1
<b>TAX BASE FOR CALCULATION OF TAX FOR:</b>											<b>7,239.2</b>	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2017
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)



Appl.

# TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2018/19

## CALCULATION FOR THE PARISH OF:

## RAWDON

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+ E+J) -Z) x (F/G)  
(Formula 2)  
(paragraph 4 (1) of the legislation)

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 "E" is a factor to take account of the premiums, if any, 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 "Z" is the total amount that the authority estimates will be applied in accordance with the council tax reduction scheme in relation to the band  
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		0	80	414	833	631	449	281	199	30	2,917	1
Less Exempt dwellings		0	2	5	11	8	2	0	1	0	30	1
	= "H" in formula 2	0	78	409	822	623	447	281	198	30	2,887	
Total discounts	= "Q" in formula 2	0	12	44	67	40	24	14	6	0	206	1
Total Premiums	= "E" in formula 2	0	0	0	1	1	0	0	1	1	3	3
Additions less Reductions	= "J" in formula 2	0	0	0	0	6	18	0	0	0	24	3
Reduction Scheme	= "Z" in formula 2	0	18	56	30	23	7	2	1	0	137	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND		0.0	31.7	240.0	644.7	567.2	531.1	382.6	320.0	60.5		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1										2,777.8	4
ESTIMATED COLLECTION RATE	= "B" in formula 1										99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")											2,750.0	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)											0	1
<b>TAX BASE FOR CALCULATION OF TAX FOR:</b>	<b>RAWDON</b>										<b>2,750.0</b>	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2017
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

