

Item 6 (a) – Calculation of Council Tax Base and other Tax Setting Issues

The attached report was considered by the Cabinet on 9 January 2014, relevant minute extract below:

Cabinet – 9 January 2014 (Minute 63)

The Portfolio Holder for Finance & Resources advised that as part of the budget cycle the Council was required to calculate the tax base of the district for tax setting purposes for the coming financial year. This represented the equivalent number of band D properties.

A collection rate of 99.3% had been included which was the same as used in 2013/14. In 2012/13, the rate was 99.5% and was reduced last year to allow for the expected difficulty in collection from people who were paying for the first time because of the change to Council Tax Support. In 2014/15, people of working age in receipt of Council Tax Support would have to pay a minimum of 18.5% of the council tax, rather than 8.5%, so it was considered prudent to leave the collection rate at 99.3%.

The report showed that the tax base for 2013/14 is 47,053 and the tax base for 2014/15 will be 47,629. As well as the addition of new properties, the increase was also due to the change to Council Tax Support where the difference between the 8.5% and 18.5% minimum payments was reflected in the tax base. The timetable leading up to setting the council tax for 2014/15 was also included in the report.

Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: **That it be recommended to Council** that

- a) the report of the Chief Finance Officer for the calculation of the Council's tax base for the year 2014/15 be approved;
- b) pursuant to the report of the Chief Finance Officer and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) the amount calculated by the Sevenoaks District Council as its council tax base for the whole area for the year 2014/15 shall be 47,629.02;
- c) pursuant to the report of the Chief Finance Officer and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) the amount calculated by the Sevenoaks District Council as the council tax base for 2014/15 for the calculation of local precepts shall be:

<u>Parish</u>	<u>Tax Base</u>
Ash-cum-Ridley	2,379.72
Brasted	741.77
Chevening	1,433.20
Chiddingstone	577.53
Cowden	409.91
Crockenhill	625.29
Dunton Green	855.57
Edenbridge	3,383.75
Eynsford	899.56
Farningham	600.77
Fawkham	276.45
Halstead	743.16
Hartley	2,455.79
Hever	588.95
Hextable	1,621.77
Horton Kirby & South Darenth	1,253.76
Kemsing	1,791.17
Knockholt	610.99
Leigh	781.09
Otford	1,663.77
Penshurst	810.88
Riverhead	1,204.11
Seal	1,167.07
Sevenoaks Town	8,926.87
Sevenoaks Weald	606.62
Shoreham	976.02
Sundridge	901.54
Swanley	5,165.78
Westerham	1,932.18
West Kingsdown	2,243.98

- d) any expenses incurred by the Council in performing in part of its area a function performed elsewhere in its area by a parish or community council or the chairman of a parish meeting shall not be treated as special expenses for the purposes of section 35 of the Local Government Finance Act 1992.