

Item 6 (b) – Calculation of Council Tax Base

The attached report was considered by the Cabinet, relevant minute extract below:

Cabinet – 15 January 2015 (Minute 66)

The Portfolio Holder for Finance & Resources introduced a report setting out details of the District's tax base for council tax setting purposes. As part of the budget cycle the Council was required to calculate the council tax base of the district for tax setting purposes for the coming financial year and the calculation had to be approved by Cabinet and Full Council. The tax base was determined by converting all property and occupancy data to the equivalent number of band D properties and this figure was used to calculate the band D charge.

This report showed that the tax base for 2014/15 was 47,629 and the tax base for 2015/16 would be 48,209. The number of dwellings on the Valuation List had increased from 48,811 to 49,082.

A collection rate of 99.3% had been included, the same as used in 2014/15.

A new parish for Badgers Mount had been created as from 1st April 2015 and the tax base for Shoreham had been adjusted accordingly.

Members noted that the timetable leading up to setting the council tax for 2015/16 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 2015/16 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 2015/16 shall be 48,209.05;
- 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 2015/16 for the calculation of local precepts shall be:

<u>Parish</u>	<u>Tax Base</u>
Ash-cum-Ridley	2,381.61
Badgers Mount	329.08
Brasted	765.50
Chevening	1,433.69
Chiddingstone	586.47
Cowden	406.93
Crockenhill	632.84
Dunton Green	901.64
Edenbridge	3,446.21
Eynsford	910.78
Farningham	610.40
Fawkham	280.52
Halstead	748.62
Hartley	2,477.44
Hever	593.81
Hextable	1,634.97
Horton Kirby & South Darenth	1,255.25
Kemsing	1,798.82
Knockholt	616.16
Leigh	809.10
Otford	1,664.07

Penshurst	823.30
Riverhead	1,218.41
Seal	1,165.48
Sevenoaks Town	9,055.46
Sevenoaks Weald	609.80
Shoreham	661.34
Sundridge	910.48
Swanley	5,255.55
Westerham	1,952.44
West Kingsdown	2,272.88

- 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.