

Item 6 (a) - Calculation of Council Tax Base and other tax setting issues

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

Cabinet - 14 January 2016 (Minute 60)

The Portfolio Holder for Finance presented the report for Members consideration, advising that as part of the budget cycle the calculation of the council tax base of the district was required for tax setting purposes for the coming financial year and 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 the figure was used to calculate the band D charge. He pointed out that the figures in the report were not the amounts of council tax that residents would pay, but the number of taxable properties.

The report showed that the current tax base for 2015/16 was 48,209 and the tax base for 2016/17 would be 48,896. The number of dwellings on the Valuation List had increased from 49,082 to 49,279. A collection rate of 99.4% had been included which was a small increase over that used in 2015/16.

The report also set out the timetable leading up to setting the council tax for 2016/17.

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 2016/17 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 2016/17 shall be 48,895.68;
- 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 2016/17 for the calculation of local precepts shall be:

| <u>Parish</u> | <u>Tax Base</u> |
|---------------------------------|-----------------|
| Ash-cum-Ridley | 2,407.77 |
| Badgers Mount | 330.21 |
| Brasted | 783.17 |
| Chevening | 1,443.79 |
| Chiddingstone | 599.08 |
| Cowden | 416.68 |
| Crockenhill | 646.70 |
| Dunton Green | 993.01 |
| Edenbridge | 3,462.90 |
| Eynsford | 924.22 |
| Farningham | 638.94 |
| Fawkham | 283.79 |
| Halstead | 759.02 |
| Hartley | 2,510.65 |
| Hever | 599.68 |
| Hextable | 1,645.57 |
| Horton Kirby & South Darenth | 1,277.09 |
| Kemsing | 1,816.83 |
| Knockholt | 619.96 |
| Leigh | 803.25 |

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| Otford | 1,664.06 |
| Penshurst | 835.26 |
| Riverhead | 1,232.06 |
| Seal | 1,193.50 |
| Sevenoaks Town | 9,225.61 |
| Sevenoaks Weald | 613.40 |
| Shoreham | 677.81 |
| Sundridge | 921.84 |
| Swanley | 5,308.16 |
| Westerham | 1,957.48 |
| West Kingsdown | 2,304.19 |

- 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.