

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

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

### Cabinet (Minute 63, 11 January 218)

The Portfolio Holder for Finance presented the report advising that 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 the figure was used to calculate the band D charge.

The report showed that the current tax base for 2017/18 is 49,382.42 and the tax base for 2018/19 would be 49,902.89 which was an increase of just over 1%. Apart from the increase in the number of dwellings, there was a fluctuation in the number of discounts granted each year. A collection rate of 99.4% had been included which was the same as the rate used in 2017/18, and the timetable leading up to setting the council tax for 2018/19 was also included in the report.

The Principal Accountant further advised that as mentioned in the Budget Update report, the increase in the tax base was the lowest in Kent and the cumulative increase since 2014/15 was also the lowest in Kent.

Members noted that Kent County Council (KCC) was due to set its council tax on the same day as the meeting of Full Council which would set the tax for the whole District. However, their figures should be known by the time of that meeting.

### 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 2018/19 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 2018/19 shall be 49,902.89;

- 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 2018/19 for the calculation of local precepts shall be:

<u>Parish</u>	<u>Tax Base</u>
Ash-cum-Ridley	2,431.82
Badgers Mount	329.31
Brasted	779.00
Chevening	1,443.19
Chiddingstone	600.18
Cowden	402.07
Crockenhill	656.44
Dunton Green	1,180.38
Edenbridge	3,548.58
Eynsford	930.38
Farningham	657.83
Fawkham	280.51
Halstead	777.21
Hartley	2,538.28
Hever	598.98
Hextable	1,643.18
Horton Kirby & South Darenth	1,298.26
Kemsing	1,813.75
Knockholt	628.51
Leigh	877.50
Otford	1,687.32
Penshurst	831.38
Riverhead	1,242.10
Seal	1,223.02
Sevenoaks Town	9,470.04
Sevenoaks Weald	621.15
Shoreham	686.26
Sundridge	925.22
Swanley	5,485.19

Westerham	1,985.12
West Kingsdown	2,330.73

- 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.