

OFFICER DECISION RECORD 1 FORM

This form should be used to record Officer Decisions in Excess of £100k (but below the key decision threshold), or where required by Financial, Contract or other Procedure Rules or following formal delegation from Cabinet or a Cabinet Member or a Council Committee.

Decision Reference No: CR/309/12/18

BOX 1

DIRECTORATE: Finance & Corporate Services **DATE:** 13/12/2018

Contact Name: Marian Bolton **Tel. No.:** 735341

Subject Matter: Calculation of the Council Tax Base 2019/2020

BOX 2

DECISION TAKEN

In accordance with the Local Government Finance Act 2012 and the Local Authorities (Calculation of the Council Tax Base)(England) Regulations 2012

- The calculation of the Council's Tax Base for the 2019/2020 year shall be 82,776
- The calculation of the Council's Tax Base for the 2019/2020 year for each part of its area shall be as shown in Appendix 2 of this Officer Decision Record.

BOX 3

REASON FOR THE DECISION

The calculation of the Council's Tax Base is made in accordance with Regulations and the Local Government Finance Act 2012 and the Local Authorities (Calculation of the Council Tax Base)(England) Regulations 2012. This figure is used in the overall calculation to fix the level of Council Tax for the next financial year.

The calculation must be made before the end of January in order to meet the requirements of the Precepting Authorities.

The Local Government Act 2003 removed the requirement for the calculation of the Council Tax Base to be made by Full Council.

BOX 4**ALTERNATIVE OPTIONS CONSIDERED AND REJECTED****Basis of the Calculation**

The calculation shown in Appendix 1 is based on the number of chargeable dwellings for each property and band shown in the Valuation List, which is compiled by the Valuation Office Agency (VOA) part of Her Majesty's Revenues and Customs. This is then adjusted for the number of dwellings which will effectively change bands because of disablement reductions and possible appeals:-

Plus the full year equivalent of:-

- The estimated number of new properties
- Non-domestic properties becoming domestic
- Properties being sub-divided, and
- Empty property premiums

Less the full year equivalent of:-

- The estimated number of properties becoming non-domestic, being demolished or merged
- The estimated number of exempt properties
- The estimated number of discounts multiplied by the appropriate discount percentage
- The estimated amount of Council Tax Support to be granted

The adjusted number of dwellings is then converted to the equivalent number of Band D dwellings by multiplying by the proportion for the band and by dividing by the proportion, which is applicable to Band D.

Finally, in order to arrive at the Tax Base, the equivalent number of Band D dwellings is adjusted for estimated losses on collection where debts are uncollectible.

Chargeable Dwellings

The following is an analysis of the number and percentage of dwellings in each band which were shown in the Valuation List as at the 3rd December 2018.

Band	Number	Percentage
A	80,493	58.60
B	24,869	18.11
C	15,049	10.96
D	9,238	6.72
E	4,572	3.33
F	2,102	1.53
G	908	0.66
H	128	0.09
	<hr/>	<hr/>
	137,359	100.00
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Because such a high percentage of dwellings in Doncaster are in the lower bands (87.67% are banded below the average Band of D), this has the effect of considerably reducing the Council's Tax Base.

The effective number of dwellings must be adjusted to take into account any properties that may be included in the list in error and to project any future changes, demolitions or new buildings. It has been estimated that the changes to the List during the next financial year will result in a net increase of 883 Band D equivalent properties.

Appeals

There is only one appeal currently outstanding, it therefore has no material effect on the tax base estimate.

Disabled Person's Reductions

Where a property has certain specified facilities which are required for meeting the needs of the disabled person, Council Tax will be charged at one band lower than the actual valuation band of the property. Properties in Band A which meet the qualifying criteria will receive a reduction equivalent to 1/9th of Band D. It is estimated that there will be 742 properties in Doncaster which qualify for Disabled Person's Reduction.

Exemptions

Some properties are exempt from Council Tax because they meet qualifying criteria for prescribed classes of exemption. Taking into account the likely increase in the overall number of properties, it is estimated that there will be a full-year equivalent of 1,709 dwellings exempt from the Tax next year.

Discounts

A discount of 25% is granted if there is only one adult living in a property. Two discounts (i.e. 50%) are granted where all the residents are 'disregarded' persons for Council Tax purposes. There are 47,749 properties which are likely to receive one discount next year and a further 507 properties where two discounts will be granted, equating to 12,191 properties.

Local Council Tax Support

There is now a requirement to reflect Council Tax Support within the Tax Base estimate and to convert the Local Council Tax Support estimate to an equivalent number of Band D properties for each band. This is done by multiplying by the proportion for the band and by dividing by the proportion, which is applicable to band D. This has been calculated and equates to 12,869 band D properties.

Collection Rate

After taking into account all of the above adjustments, the effective number of properties converts to a Band D equivalent of 83,952.

Based on average Council Tax collection figures, it is estimated that the collection rate will be in the region of 98.6%. This gives an overall Tax Base of 82,776
A schedule of the Tax Base for each Parish is attached at Appendix 2.

BOX 5**LEGAL IMPLICATIONS**

In relation to each financial year the Council must calculate a Council Tax Base in accordance with Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012. A Council Tax base is required for a local authority to calculate its basic amount of tax under Section 31B of the Local Government Finance Act 1992 as amended.

The requirement for the calculation of the Council Tax Base to be discharged by Full Council under section 67 of the Local Government Finance Act 1992 was removed by section 84 of the Local Government Act 2003.

Name: Scott Fawcus Signature: S. R. Fawcus Date: 17/12/18

Signature of Assistant Director of Legal and Democratic Services (or representative)

BOX 6**FINANCIAL IMPLICATIONS:**

The Council Tax Base is used as part of the Council Tax setting process in order to calculate the level of Council Tax once the budgetary requirements of the Authority have been determined for the forthcoming financial year.

The difference between the collection rate assumed/estimated in these figures and the collection rate actually achieved will determine any surplus or deficit generated on the collection fund and therefore impacts on the amount available to be distributed to the precepting authorities in future years, including to the Council's General Fund.

Name: Andy Townsend – Finance Manager Signature:  Date: 13/12/2018

Signature of Chief Financial Officer and Assistant Director of Finance (or representative)

BOX 7**OTHER RELEVANT IMPLICATIONS**

There are no further department implications as a result of this decision.

Name: _____ Signature: _____ Date: _____

Signature of Assistant Director (or representative)

ANY IMPLICATIONS SENT TO DEPARTMENTS SHOULD GENERALLY BE SUBMITTED AT LEAST 5 WORKING DAYS IN ADVANCE TO ENSURE THESE CAN BE GIVEN THE RELEVANT CONSIDERATION.

BOX 8

EQUALITY IMPLICATIONS:

There are no equality implications as a result of the prescribed mathematical calculation of the Tax Base estimate.

BOX 9

RISK IMPLICATIONS:

The completion of the Tax Base is a statutory requirement for the Council and Preceptors. The calculation has been undertaken using best available financial information and trends to estimate the Tax Base.

BOX 10

CONSULTATION

No consultation with key partners, public consultation or Elected Members was necessary in connection with producing this Officer Decision Record.

BOX 11

INFORMATION NOT FOR PUBLICATION

It is in the public's interest to be aware of this decision under the Freedom of Information Act 2000, therefore, the decision will be published in full redacting signatures only.

Name: _____ Chris Cowan _____ Signature _____ By email _____ Date: __14/12/18_____

Signature of FOI Lead Officer for service area where ODR originates

BOX 12

BACKGROUND PAPERS

Please confirm if any Background Papers are included with this ODR **YES/NO**

(If YES please list and submit these with this form)


**BOX 13
AUTHORISATION**

Name: SMANSON Signature:  Date: 18/12/18

Chief Executive/Director/Assistant Director of ✓

**Does this decision require authorisation by the Chief Financial Officer or other Officer
YES/NO**

If yes please authorise below:

Name: SMANSON Signature:  Date: 18/12/18

Chief Executive/Director/Assistant Director of ✓

Consultation with Relevant Member(s)

Name: _____ Signature: N/A Date: _____

Designation _____

(e.g. Mayor, Cabinet Member or Committee Chair/Vice-Chair)

Declaration of Interest YES/NO

If YES please give details below:

**PLEASE NOTE THIS FORM WILL BE PUBLISHED ON THE COUNCIL'S WEBSITE IN FULL
UNLESS IT CONTAINS EXEMPT OR CONFIDENTIAL INFORMATION.**

**Once completed a PDF copy of this form and any relevant background papers
should be forwarded to Governance Services at
Democratic.Services@doncaster.gov.uk who will arrange publication.**

**It is the responsibility of the decision taker to clearly identify any information that is
confidential or exempt and should be redacted before publication.**

