

## Cabinet

14 December 2011



### Council Tax – Calculation of Tax Base 2012/13

Key Decision No. CORP/R/11/4

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### Report of Corporate Management Team Report of Don McLure, Corporate Director Resources Councillor Alan Napier, Cabinet Portfolio Holder for Resources

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#### Purpose of the Report

- 1 To purpose of the report is for Cabinet to determine the Council's Council Tax Base which is an important component in the Council's budget setting process for 2012/13.

#### Background

- 2 Regulations made under the Local Government Finance Act 1992 (The Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended)) require each billing authority to calculate its 'Council Tax Base'.
- 3 The Council Tax Base is a measure of the County Council's taxable capacity, for the purpose of setting its Council Tax. Legislation requires the Council to set out the formula for that calculation and that the tax base is formally approved. Section 84 of the Local Government Act 2003 enables authorities to set their Council Tax Base, other than by a decision of the full Council, therefore, allowing Cabinet to take the necessary decisions to determine the Council Tax Base for 2012/13.

#### Council Tax Base Calculation

- 4 Appendix 2 shows the number of dwellings in the County, allocated across the parished and unparished areas.
- 5 Some of these properties will be exempt from council tax (e.g. dwellings occupied solely by students), whilst in single person households only 75% of the tax is payable. The number of dwellings, therefore, needs to be adjusted to reflect these features giving a net property base for each band.
- 6 The Council Tax varies between the different bands according to proportions laid down in legislation. These proportions are based around Band D, and are fixed so that the bill for a dwelling in Band A will be a third of the bill for a dwelling in Band H. Applying the relevant proportion to each band's net property base produces the number of 'Band D Equivalent' properties for the area.
- 7 The Band D Equivalent Tax Base is arrived at by anticipating the collection rate for the year. A forecasted collection rate of 98.5% was used for 2011/12

and it is proposed to use the same 98.5% in calculating the Tax Base for 2012/13.

- 8 Applying a 98.5% collection rate to the total Band D Equivalent Tax Base of 159,690.7 produces a final figure of 157,295.3, which compares to the 2011/12 figure for the County of 155,021.1. The main reason for the 2274.2 band D equivalent increase is a result of the Council's policy of nil discounts on long Term Empty Properties which is recommended to Council to come into effect from 1 April 2012.

### **Precepting Authorities**

- 9 The council tax base for the County Council will be used by the Police and Fire Authorities to set their council tax precepts for 2012/13 and will be included in the council tax bills sent to every council tax payer in the County.
- 10 The parish and town council, council tax bases will be used to calculate the parish and town council precepts in 2012/13 and will added to the council tax bills and sent to every council tax payer in the respective parish and town council areas.

### **Recommendation**

- 11 It is recommended that:
- 1) Cabinet approve the Council Tax Base for the financial year 2012/13 for the County, which has been calculated to be 157,295.3 band D equivalent properties.
  - 2) Approve collectively all the Parish Band D equivalents listed at Appendix 2.

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## **Appendix 1: Implications**

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### **Finance**

This is a report that deals with a key statutory financial process as part of the Council's budget setting process. All considerations are dealt with in the body of the report.

### **Staffing**

None

### **Risk**

None

### **Equality and Diversity / Public Sector Equality Duty**

None

### **Accommodation**

None

### **Crime and Disorder**

None

### **Human Rights**

None

### **Consultation**

None

### **Procurement**

None

### **Disability Issues**

None

### **Legal Implications**

The Council has a statutory responsibility to set its council tax base for the purpose of levying council tax from its council tax payers in order to raise the required amount of council tax income to balance its 2012/13 revenue budget.

**Appendix 2: Durham County Council and Parish and Town Councils' Council  
Tax Base for 2012/13 Based on Actual Tax Base at 01/11/2011  
and a Provision for Non-collection from Council Tax Payers of  
1.5%**

Locality	Parish Area	Number of Dwellings on VO List	Band D Equivalents	Tax Base for CTAX Purposes	
Barnard Castle	Barforth	32	33.1	32.6	
Barnard Castle	Barnard Castle	2,679	1,980.2	1,950.5	
Barnard Castle	Barningham	83	82.0	80.8	
Barnard Castle	Bolam	40	45.4	44.7	Unparished Area
Barnard Castle	Boldron	50	53.7	52.9	
Barnard Castle	Bowes	195	161.4	159.0	
Barnard Castle	Brignall	23	22.6	22.3	
Barnard Castle	Cleatlam	36	40.4	39.8	
Barnard Castle	Cockfield	800	509.3	501.7	
Barnard Castle	Cotherstone	279	263.7	259.7	
Barnard Castle	Eggleston	210	190.5	187.6	
Barnard Castle	Eggstone Abbey	8	8.1	8.0	
Barnard Castle	Etherly	990	729.7	718.8	
Barnard Castle	Evenwood and Barony	1,231	790.4	778.5	
Barnard Castle	Forest and Frith	81	59.5	58.6	
Barnard Castle	Gainford	605	511.3	503.6	
Barnard Castle	Gilmonby	17	17.9	17.6	
Barnard Castle	Hamsterley	196	189.9	187.1	
Barnard Castle	Headlam	20	21.9	21.6	
Barnard Castle	Hilton	20	18.9	18.6	Unparished Area
Barnard Castle	Holwick	43	36.8	36.2	
Barnard Castle	Hope	8	7.8	7.7	
Barnard Castle	Hunderthwaite	47	48.6	47.9	
Barnard Castle	Hutton Magna	48	50.6	49.8	
Barnard Castle	Ingleton	207	193.1	190.2	
Barnard Castle	Langleydale	28	25.8	25.4	Unparished Area
Barnard Castle	Langton	14	16.4	16.2	
Barnard Castle	Lartington	63	62.9	62.0	
Barnard Castle	Lunedale	43	42.0	41.4	
Barnard Castle	Lynesack and Softley	592	432.2	425.7	
Barnard Castle	Marwood	239	207.8	204.7	
Barnard Castle	Mickleton	218	174.4	171.8	
Barnard Castle	Middleton-in-Teesdale	633	451.1	444.3	
Barnard Castle	Morton Tinmouth	5	5.2	5.1	Unparished Area
Barnard Castle	Newbiggin-in-Teesdale	77	55.8	55.0	
Barnard Castle	Ovington	68	71.8	70.7	
Barnard Castle	Raby with Keverstone	32	30.8	30.3	Unparished Area
Barnard Castle	Rokeby	45	38.2	37.6	
Barnard Castle	Romaldkirk	93	89.8	88.5	
Barnard Castle	Scargill	15	13.5	13.3	
Barnard Castle	South Bedburn	73	77.9	76.7	
Barnard Castle	Staindrop	620	502.4	494.9	
Barnard Castle	Startforth	411	365.6	360.1	
Barnard Castle	Streatlam & Stainton	210	164.0	161.5	
Barnard Castle	Wackerfield	22	21.2	20.9	
Barnard Castle	Westwick	23	22.7	22.4	
Barnard Castle	Whorlton	94	90.2	88.8	
Barnard Castle	Winston	213	199.7	196.7	
Barnard Castle	Woodland	120	89.2	87.9	
Barnard Castle	Wycliffe-with-Thorpe	41	49.9	49.2	
Chester-le-Street	Bournmoor	920	691.3	680.9	
Chester-le-Street	Edmondsley	276	185.2	182.4	
Chester-le-Street	Great Lumley	1,653	1,224.7	1,206.3	
Chester-le-Street	Kimbleworth and Plawsworth	753	511.9	504.2	
Chester-le-Street	Little Lumley	711	540.3	532.2	
Chester-le-Street	North Lodge	1,009	958.6	944.2	
Chester-le-Street	Ouston	1,266	923.5	909.6	
Chester-le-Street	Pelton	2,948	1,859.2	1,831.3	
Chester-le-Street	Sacriston	2,339	1,492.3	1,469.9	
Chester-le-Street	Unparished Areas	9,613	6,580.0	6,481.3	Unparished Area
Chester-le-Street	Urpeth	1,558	1,142.3	1,125.2	
Chester-le-Street	Waldridge	1,752	1,504.6	1,482.0	

Locality	Parish Area			Tax Base for CTAX Purposes	
Crook	Bishop Auckland	7,815	5,177.9	5,100.2	
Crook	Dene Valley	1,270	827.0	814.6	
Crook	Greater Willington	3,313	2,206.2	2,173.1	
Crook	Stanhope	2,387	1,737.1	1,711.0	
Crook	Tow Law	1,011	618.7	609.4	
Crook	Unparished Areas	12,482	8,380.3	8,254.7	Unparished Area
Crook	West Auckland	1,237	786.7	774.9	
Crook	Witton le Wear	324	297.8	293.3	
Crook	Wolsingham	1,292	1,057.9	1,042.0	
Durham	Bearpark	980	644.1	634.4	
Durham	Belmont	4,144	3,092.2	3,045.8	
Durham	Brancepeth	180	215.8	212.6	
Durham	Brandon & Byshottles	8,818	5,731.0	5,645.0	
Durham	Cassop-cum-Quarrington Hill	2,482	1,607.3	1,583.2	
Durham	Coxhoe	1,887	1,324.3	1,304.4	
Durham	Croxdale	472	339.7	334.6	
Durham	Framwellgate Moor	2,406	1,727.6	1,701.7	
Durham	Kelloe	685	415.2	409.0	
Durham	Pittington	674	511.3	503.6	
Durham	Shadforth	1,000	671.3	661.2	
Durham	Sherburn	1,473	996.4	981.5	
Durham	Shincliffe	705	729.4	718.5	
Durham	Unparished Areas	11,682	7,881.0	7,762.9	Unparished Area
Durham	West Rainton	1,137	815.9	803.7	
Durham	Witton Gilbert	1,188	823.9	811.5	
Easington	Castle Eden	277	315.7	311.0	
Easington	Dalton-le-Dale	676	530.3	522.3	
Easington	Easington Colliery	2,496	1,475.7	1,453.6	
Easington	Easington Village	991	753.4	742.1	
Easington	Haswell	886	591.8	582.9	
Easington	Hawthorn	228	209.8	206.7	
Easington	Horden	3,950	2,314.3	2,279.6	
Easington	Hutton Henry	730	497.4	489.9	
Easington	Monk Hesleden	2,857	1,788.2	1,761.4	
Easington	Murton	3,447	2,136.8	2,104.7	
Easington	Peterlee	8,987	5,822.6	5,735.3	
Easington	Seaham	9,075	5,707.3	5,621.7	
Easington	Seaton with Slingley	535	438.8	432.2	
Easington	Shotton	2,017	1,256.5	1,237.7	
Easington	South Hetton	1,344	858.4	845.5	
Easington	Thornley	1,157	736.8	725.7	
Easington	Trimdon	692	449.6	442.9	
Easington	Unparished Areas	54	58.1	57.2	Unparished Area
Easington	Wheatley Hill	1,467	898.3	884.8	
Easington	Wingate	1,844	1,240.2	1,221.6	
Spennymoor	Bishop Middleham	581	451.9	445.1	
Spennymoor	Bradbury	54	57.8	56.9	
Spennymoor	Chilton	1,843	1,135.1	1,118.1	
Spennymoor	Cornforth	1,336	807.2	795.1	
Spennymoor	Eldon	208	126.2	124.3	
Spennymoor	Ferryhill	5,105	3,111.0	3,064.3	
Spennymoor	Fishburn	1,169	760.6	749.2	
Spennymoor	Great Aycliffe	11,757	8,080.1	7,958.9	
Spennymoor	Middridge	152	129.2	127.3	
Spennymoor	Mordon	105	111.8	110.1	
Spennymoor	Sedgefield Town Council	2,354	1,992.9	1,963.0	
Spennymoor	Sildon	4,942	2,968.4	2,923.9	
Spennymoor	Spennymoor Town Council	9,240	6,289.9	6,195.6	
Spennymoor	Trimdon	2,181	1,370.3	1,349.7	
Spennymoor	Windlestone	110	110.3	108.6	
Stanley	Burnhope	734	491.5	484.1	
Stanley	Consett	16,850	11,551.1	11,377.9	Unparished Area
Stanley	Cornsay	497	324.6	319.7	
Stanley	Dipton	1,306	860.6	847.7	Unparished Area
Stanley	Esh	2,290	1,541.1	1,518.0	
Stanley	Greencroft	90	85.6	84.3	
Stanley	Healeyfield	714	552.9	544.6	
Stanley	Hedleyhope	85	59.4	58.5	
Stanley	Lanchester	1,926	1,568.9	1,545.4	
Stanley	Muggleswick	55	46.8	46.1	
Stanley	Satley	130	121.3	119.5	
Stanley	Stanley	15,412	9,673.6	9,528.5	
Stanley	Tanfield	2,276	1,633.4	1,608.9	Unparished Area
		<b>234,994</b>	<b>159,690.7</b>	<b>157,295.3</b>	