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BUCKINGHAMSHIRE COUNCIL

SHADOW EXECUTIVE

Date: Tuesday, 7th January, 2020
Time: 10.00 am
Venue: The Oculus, Aylesbury Vale District Council, Gatehouse Road, HP19 8FF - Aylesbury

AGENDA SUPPLEMENT

6a Council Tax Base 3 - 14

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Appendix 17

Report for:	Shadow Executive
Meeting Date:	**7th January 2020**

Title of Report:	**Council Tax Base Setting 2020-2021**
Shadow Portfolio Holder	Martin Tett, Leader
Responsible Officer	Richard Ambrose – Interim S151 Officer
Report Author Officer Contact:	Ryan Savage – 01494 421368; ryan.savage@wycombe.gov.uk
Recommendations:	**That Shadow Executive AGREE the Council Tax Base of 223,990.02 for Buckinghamshire Council for 2020/21.**
Corporate Implications:	Financial implications are included in the report
Options: (If any)	None
Reason:	Not Applicable

1. Purpose of Report

1.1 In accordance with the Local Government Finance Act 1992 and related Statutory Instruments, Buckinghamshire Council is obliged to set its Council Tax Base for the following financial year by 31st January 2020.

1.2 The report sets out Buckinghamshire Council's estimated collection rate for the 2020/21 financial year.

1.3 This report recommends to Shadow Executive the Buckinghamshire Council's tax base for the 2020/21 financial year in order to fulfil the Council's statutory duty. The Council Tax Base is included at Appendix 1.

2. Executive Summary

2.1 The recommended tax base for 2020/21 is 223,990.02, compared to a combined tax base of 220,453.38 for 2019/20. This represents an increase of 3,536.64 Band D equivalent properties or a 1.6% increase in the tax base.

2.2 The collection rate is estimated to be 98.5% based on past experience of Council Tax collection in Buckinghamshire councils.

2.3 The agreed Council Tax Base will be multiplied by the recommended Council Tax level when agreeing the budget.

3. Council Tax Base Setting 2020/21

3.1 The tax base is set having regard to:

- The Valuation List;
- Current exemptions, reductions and discounts;
- Discretionary discounts;
- Anticipated developments that may occur during the year;
- Expected long term collection rate.
- Local discounts and premiums arising from the Council Tax Support Scheme

3.2 The number of properties in each Parish is calculated after taking into account the level of any discounts, exemptions and council tax reduction granted.

3.3 The result of this calculation for each band and each part of the area is then scaled to a Band D equivalent by reference to the ratios laid down in Section 5 of the 1992 Act and summarised below.

Band	A	B	C	D	E	F	G	H
Weighting	6/9	7/9	8/9	1	11/9	13/9	15/9	2

3.4 A figure is then added to reflect the estimated growth factor of new properties likely to be completed in Buckinghamshire over the course of the next year.

3.5 An estimated collection rate of 98.5% is proposed, which has been estimated by reference to past experience of Council Tax collection by Buckinghamshire councils.

3.6 Collection rates will be monitored and any adjustments will be reflected in the calculation of the 2020/21 surplus or deficit.

3.7 The tax base for 2019/20 was 220,453.38 whereas the tax base for 2020/21 is 223,990.02. This represents an increase of 3536.64 Band D equivalent properties, or 1.6% on the tax base.

3.8 The consolidated historical Council Tax Base data is included at Appendix 2 for information.

4. Financial Implications

4.1 The Council Tax Base will be multiplied by the recommended Council Tax level when agreeing the Council's budget.

5. Legal Implications

5.1 In accordance with the Local Government Finance Act 1992 and related Statutory Instruments, the Council is obliged to set its Council Tax Base for the following financial year, based on the dwelling information as at 30 November, by 31st January 2020.

6. Dependencies

6.1 None

7. Consultation

7.1 Not Applicable

8. Communications Plan

8.1 The indicative Tax Base has been communicated to Parishes and Major Preceptors in advance to help with their budget planning.

9. Equalities Implications

9.1 None

10. Data Implications

10.1 None

11. Next Steps

11.1 Not applicable.

Background Papers	Appendix 1: Council Tax Base of each of the parts of the new Buckinghamshire Council Appendix 2: Historical Council Tax data.

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Appendix 1

Cabinet considers the information provided in this report and approve that:

(i) In accordance with the provisions of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 the amount calculated by Buckinghamshire Council (i) as its Council Tax base for the whole of its area for the year 2020/21 shall be **223,990.02** and (ii) as the Council tax Base for each of the parts of its area for the year 2020/21 shall be:-

Parish	**2020/21**
Addington	69.60
Adstock	167.35
Akeley	216.23
Amersham	6,991.90
Ashendon	131.93
Ashley Green	473.30
Aston Abbotts	195.72
Aston Clinton	2,073.24
Aston Sandford	26.29
Aylesbury	19,102.84
Barton Hartshorn	37.93
Beachampton	83.72
Beaconsfield	6,284.80
Berryfields	2,629.96
Biddlesden	57.36
Bierton with Broughton	1,510.52
Bledlow-cum-Saunderton	1,259.39
Boarstall	82.26
Bradenham	235.68
Brill	529.31
Buckingham	5,346.84
Buckingham Park	858.52
Buckland	384.34
Burnham	5,003.90
Calvert Green	402.99
Chalfont St Giles	3,167.60
Chalfont St Peter	6,704.00
Charndon	127.34
Chartridge	849.20
Chearsley	289.81
Cheddington	749.76
Chenies	148.90
Chepping Wycombe	6,440.63

Parish	2020/21
Chesham	8,258.30
Chesham Bois	1,656.50
Chetwode	43.50
Chilton	134.61
Cholesbury	505.00
Coldharbour	1,811.04
Coleshill	331.80
Creslow	6.35
Cublington	171.87
Cuddington	295.24
Denham	3574.60
Dinton with Ford & Upton	458.10
Dorney	378.50
Dorton	74.07
Downley	1,986.86
Drayton Beauchamp	78.13
Drayton Parslow	283.04
Dunton	49.41
East Claydon	182.42
Edgcott	114.23
Edlesborough, Dagnall & Northall	1,352.95
Ellesborough	436.81
Farnham	3159.10
Fawley (Parish Meeting)	146.72
Fleet Marston	22.88
Foscott	17.71
Fulmer	341.90
Gawcott with Lenborough	355.62
Gerrards Cross	4,806.90
Granborough	267.07
Great & Little Hampden	166.07
Great & Little Kimble cum Marsh	502.64
Great Brickhill	419.35
Great Horwood	460.09
Great Marlow	734.99
Great Missenden	4,921.30
Grendon Underwood	439.18
Haddenham	2,488.88
Halton	356.12
Hambleden	840.53
Hardwick	147.61
Hazlemere	4,050.29

Parish	2020/21
Hedgerley	406.10
Hedsor (Parish Meeting)	84.30
High Wycombe	23,606.05
Hillesden	99.68
Hoggeston	49.92
Hogshaw	28.65
Hughenden	3,996.38
Hulcott	55.39
Ibstone	148.21
Ickford	323.55
Iver	4,794.60
Ivinghoe	420.33
Kingsey	74.14
Kingswood	40.72
Lacey Green	1,245.93
Lane End	1,444.15
Latimer and Ley Hill	509.90
Leckhampstead	93.22
Lillingstone Dayrell with Luffield Abbey	50.16
Lillingstone Lovell	72.18
Little Chalfont	3,179.90
Little Horwood	241.78
Little Marlow	808.64
Little Missenden	3,154.20
Long Crendon	1,183.57
Longwick-cum-Ilmer	805.55
Ludgershall	189.22
Luffield Abbey	0.00
Maids Moreton	341.49
Marlow Bottom	1,531.40
Marlow Town	6,837.84
Marsh Gibbon	437.24
Marsworth	324.86
Medmenham	517.48
Mentmore	230.02
Middle Claydon	73.13
Mursley	322.29
Nash	220.98
Nether Winchendon	78.73
Newton Longville	752.34
North Marston	327.46
Oakley	497.43

Parish	2020/21
Oving	232.97
Padbury	374.02
Penn	2,412.70
Piddington & Wheeler End	263.54
Pitchcott	28.08
Pitstone	1,357.29
Poundon	55.09
Preston Bissett	140.76
Princes Risborough	3,781.43
Quainton	584.74
Radclive cum Chackmore	118.34
Radnage	386.50
Seer Green	1,220.60
Shabbington	242.03
Shalstone	60.03
Slapton	259.66
Soulbury	381.86
Steeple Claydon	959.41
Stewkley	826.10
Stoke Hammond	686.01
Stoke Mandeville	2,548.62
Stoke Poges	2,366.30
Stokenchurch	2,035.60
Stone with Bishopshtone & Hartwell	1,174.48
Stowe	148.19
Swanbourne	186.07
Taplow	1,477.70
The Lee	411.80
Thornborough	297.10
Thornton	56.47
Tingewick	534.01
Turville	217.20
Turweston	115.22
Twyford	210.93
Upper Winchendon	40.39
Waddesdon	728.92
Water Stratford	66.02
Watermead	958.97
Weedon	207.1
Wendover	3,431.27
West Wycombe	555.21
Westbury	215.86

Parish	2020/21
Westcott	167.95
Weston Turville	1,661.89
Wexham	928.40
Whaddon	226.99
Whitchurch	450.88
Wing	1,158.01
Wingrave with Rowsham	700.02
Winslow	2,007.20
Wooburn and Bourne End	4,900.26
Woodham	23.06
Worminghall	260.59
Wotton Underwood	89.63
Total	**223,990.02**

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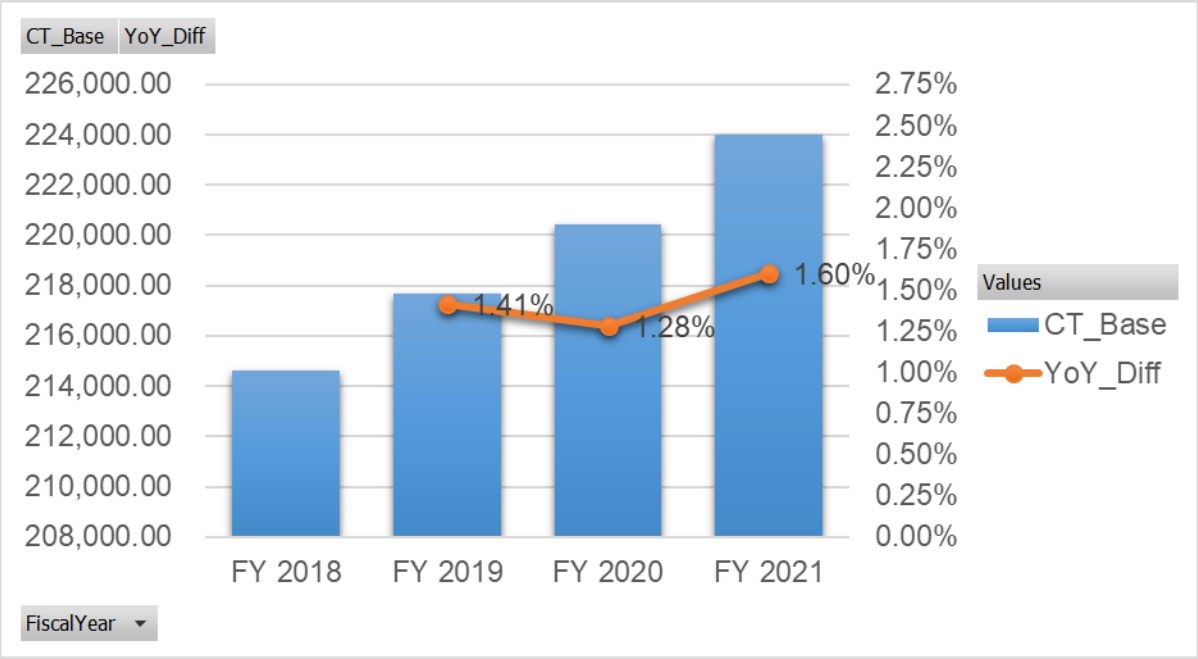
Appendix 2

Historical Data

Analysis of the historical consolidated Council Tax Base is provided below, together with the relevant year on year increase.

Financial Year	CT_Base	YoY_Diff
FY 2018	214,628.47	
FY 2019	217,662.60	1.41%
FY 2020	220,453.38	1.28%
FY 2021	223,990.02	1.60%



FY = financial year 20XX (1 April to 31 March XX) YOY = Year on Year

The table below gives the analysis of Council Tax Base and the relevant year on year increases by existing District Council.

	Column L							
	AVDC		CDC		SBDC		WDC	
Financial Year	CT_Base	YoY_Diff	CT_Base	YoY_Diff	CT_Base	YoY_Diff	CT_Base	YoY_Diff
FY 2018	71,106.59		43,918.01		32,464.70		67,139.17	
FY 2019	72,507.00	1.97%	44,368.70	1.03%	32,703.40	0.74%	68,083.50	1.41%
FY 2020	73,446.83	1.30%	44,716.00	0.78%	33,185.80	1.48%	69,104.75	1.50%
FY 2021	75,604.04	2.94%	44,896.90	0.40%	33,522.80	1.02%	69,966.28	1.25%

FY = financial year 20XX (1 April to 31 March XX) YOY = Year on Year

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