

Report by the Director of Resources

Setting Council Tax 2008/09

1.0 Summary

- 1.1 This report follows on from the previous report dealing with the approval of the overall net revenue budget requirement for Adur District Council purposes. It shows the Council Tax base for 2008/09 and gives amounts for Special Expenses and the general district Council Tax based on the recommended level of net revenue expenditure.
- 1.2 The overall Council Tax requirements cannot be finalised until the precepts from Sussex Police Authority, West Sussex County Council and the Parish Councils are known. As the major precepts will not be confirmed until 14th and 15th February respectively the formal detailed resolution setting the overall Council Tax for next year will be presented direct to the Council meeting on 18th February.

2.0 Recommendations

- 2.1 Members of Policy and Strategy Committee are requested to consider the information contained in this report and recommend to Council:-
- a) Special Expenses of £15.87 per Band D equivalent charged in all areas of the District except Lancing; and
 - b) Subject to the decision on overall net expenditure a District wide requirement of £247.26 per Band D equivalent.

3.0 Council Tax Base

- 3.1 The District Council's Tax Base for 2008/09 is 22,272 Band D equivalents, this is an increase of 64.3 or 0.3% over the current year. The calculation of the tax base is detailed in Annex A.
- 3.2 The amount of Band D equivalents calculated for the different areas of the District are:

Area	Tax Base
Lancing	6,725.3
Sompting	3,057.7
Unparished	12,489.0
Total	22,272.0

4.0 Special Expenses

- 4.1 At the extraordinary meeting held on 10 January 1995 maintenance of recreation grounds and provision of community buildings were agreed as special expenses not chargeable in the Lancing area under the terms of Section 35 of the Local Government Finance Act 1992. In 2008/09 expenditure of £246,679 falls under this resolution and will need to be financed by a Band D council tax of £15.84 charged in all areas of the district except Lancing.

5.0 Adur Band D Council Tax

- 5.1 The Band D council tax for Adur District Council will depend on the decisions on the overall net budget requirement taken in the previous report. However at the recommended net requirement of £5,753,710 and after allowing for Special Expenses the balance of the net requirement to be met by council tax would be £5,507,031 which would result in a Band D council tax of £247.23.

6.0 Overall Council Tax

- 6.1 The total council tax bill also includes precepts from West Sussex County Council, Sussex Police Authority and for residents in those areas, precepts from Lancing and Sompting Parish Councils.
- 6.2 Sussex Police Authority is due to meet on 14th February to determine its precept with West Sussex County Council due to meet on 15th February. As their precepts will not be confirmed until that time these will be reported to the Council meeting on 18th February.
- 6.3 Lancing and Sompting parish precepts are due to be set by the end of January and their respective Band D equivalents will be calculated once known. Members will be advised at the meeting whether this information has been received but in any case it will be included in the formal council tax resolution put before Council.

Local Government Act 1972

Background Papers:

Contact Officers:

Andrew Gardiner
Director of Resources
01273 263401
andrew.gardiner@adur.gov.uk

Eric Norman
Interim Head of Financial Services
01273 263427
eric.norman@adur.gov.uk

Appendix

1.0 Council Priority

1.1 This report acknowledges the need to link all Council priorities with resource allocation in order to meet and deliver those objectives.

2.0 Specific Targets

2.1 **(A)** Matter considered and no issues identified.

(B) Matter considered and no issues identified.

3.0 Sustainability Issues

3.1 Matter considered and no issues identified.

4.0 Equality Issues

4.1 Matter considered and no issues identified.

5.0 Community Safety issues (Section 17)

5.1 Matter considered and no issues identified.

6.0 Human Rights Issues

6.1 Matter considered and no issues identified.

7.0 Financial Implications

7.1 Contained within the report.

8.0 Legal Implications

8.1 Matter considered and no issues identified.

9.0 Consultations

9.1 Matter considered and no issues identified

10.0 Risk assessment

10.1 Matter considered and no issues identified.

11.0 Health & Safety Issues

11.1 Matter considered and no issues identified.

12.0 Procurement Strategy

12.1 Matter considered and no issues identified.

13.0 Partnership working

13.1 Matter considered and no issues identified.

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PROPERTY ANALYSIS AND CALCULATION OF TAX BASE

ANNEX A

Properties	Band A -	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Ratio to Band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Number of Dwellings	0.0	2,595.0	4,720.0	11,011.0	5,985.0	1,907.0	687.0	309.0	10.0	27,224.0
Less Exemptions	0.0	103.0	92.0	191.0	69.0	16.0	11.0	5.0	2.0	489.0
Disabled Relief Adjustment (net)	0.0	2,492.0	4,628.0	10,820.0	5,916.0	1,891.0	676.0	304.0	8.0	26,735.0
Chargeable Dwellings	4.0	13.0	26.0	-4.0	-20.0	-12.0	3.0	-5.0	-5.0	0.0
	4.0	2,505.0	4,654.0	10,816.0	5,896.0	1,879.0	679.0	299.0	3.0	26,735.0
Broken down as follows:										
Full Charge	2.0	755.0	2,338.0	7,133.0	4,223.0	1,508.0	542.0	255.0	2.0	16,758.0
25% Discount	2.0	1,733.0	2,287.0	3,598.0	1,625.0	359.0	123.0	31.0	1.0	9,759.0
50% Discount	0.0	2.0	2.0	4.0	6.0	3.0	7.0	7.0	0.0	31.0
50% Discount (Second Homes)	0.0	15.0	27.0	81.0	42.0	9.0	7.0	6.0	0.0	187.0
0% Discount (Long Term Empty Homes)	0.0	36.0	41.0	43.0	30.0	8.0	2.0	3.0	1.0	164.0
Total Equivalent Number of Dwellings	3.50	2,099.25	4,108.75	9,917.00	5,495.75	1,791.25	643.25	287.75	3.75	24,350.25
Band D Equivalents										
Revenue Support Settlement	1.9	1,375.5	3,163.8	8,776.9	5,465.8	2,179.5	926.3	474.6	5.5	22,369.8
Long Term Empty Homes - 0% Discount	0.0	24.0	31.9	38.2	30.0	0.0	2.9	5.0	2.0	134.0
Forecast New Dwellings	0.0	0.0	0.0	44.4	50.0	0.0	0.0	0.0	0.0	94.4
	1.9	1,399.5	3,195.7	8,859.5	5,545.8	2,179.5	929.2	479.6	7.5	22,598.2
Second Homes - reduced to 10%	0.0	4.0	8.4	28.8	16.8	4.4	4.0	4.0	0.0	70.4
Total Equivalent Number of Band D Dwellings	1.9	1,403.5	3,204.1	8,888.3	5,562.6	2,183.9	933.2	483.6	7.5	22,668.6
Less Adjustments for Losses on Collection, and Void Properties	0.0	24.6	56.1	155.5	97.3	38.2	16.3	8.5	0.1	396.6
COUNCIL TAX BASE	1.9	1,378.9	3,148.0	8,732.8	5,465.3	2,145.7	916.9	475.1	7.4	22,272.0

