

# **FINANCE AND PROCUREMENT PORTFOLIO DECISION SCHEDULE**



**Thursday, 20 January 2011**

**at 12 noon**

**in Committee Room B,  
Civic Centre, Hartlepool**

Councillor R Payne, Cabinet Member responsible for Finance and Procurement will consider the following items.

**1. KEY DECISIONS**

No items

**2. OTHER ITEMS REQUIRING DECISION**

2.1 Council Tax Base 2011/12 – *Chief Finance Officer*

**3. ITEMS FOR INFORMATION**

No items

## **FINANCE and PROCUREMENT PORTFOLIO**

Report to Portfolio Holder

20<sup>th</sup> January 2011



**Report of:** Chief Finance Officer

**Subject:** Council Tax Base 2011/12

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### **SUMMARY**

#### **1. PURPOSE OF REPORT**

The report seeks approval to the calculated Council Tax Base for 2011/12 which will be used for council tax billing purposes.

#### **2. SUMMARY OF CONTENTS**

The report provides details of the Council's responsibilities for determining the council tax base, explains the tax base calculation and shows details of the calculation for 2011/12.

#### **3. RELEVANCE TO PORTFOLIO MEMBER**

Following an amendment to the Local Government Finance Act 1992, a Full Council meeting is no longer required to adopt the Council Tax Base, the matter can be dealt with by the relevant cabinet member.

#### **4. TYPE OF DECISION**

Non-key decision.

#### **5. DECISION MAKING ROUTE**

To portfolio holder.

#### **6. DECISION REQUIRED**

Approval of the Council Tax Base for 2011/12.

**Report of:** Chief Finance Officer

**Subject:** Council Tax Base 2011/12

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**1. PURPOSE OF REPORT**

The report seeks approval to the calculated Council Tax Base for 2011/12 which will be used for council tax billing purposes.

**2. BACKGROUND**

- 2.1 The Council is required by law to calculate its Council Tax Base for the forthcoming year, and inform the major precepting authorities (Cleveland Police Authority and Cleveland Fire Authority) and local precepting authorities (Parish Councils), before 31st January 2011. The Council Tax Base is expressed as the number of band D equivalent properties.
- 2.2 The amount of Council Tax levied on each band D property located in the Borough of Hartlepool is determined by dividing the total amount of the precepts made by both this Council, the Police Authority and the Fire Authority on the Collection Fund in 2011/12, by the Council Tax Base. The amount of Council Tax payable for other bands is determined by applying a fixed proportion of the band D amount. A separate report on the calculation of the amount of Council Tax payable for each band will be submitted to Council at a later date.

**3. CALCULATION OF TAX BASE**

- 3.1 To calculate the Council Tax Base it is necessary to:-
- (a) Calculate "the relevant amount" for the year for each valuation band in the valuation list. For each band this represents the full year equivalent of each chargeable dwelling in that band, taking into account entitlement to disability reductions and discounts.
  - (b) The relevant amount for each band are expressed in terms of band D equivalents.
  - (c) The relevant amounts for each band are then added together and the total is multiplied by the Council's estimated collection rate for the year.

- 3.2 The following formula is used when determining the relevant amount for each valuation band:-

$$((S \times 0.75) + (D \times 0.5) + (E \times 0.9) + N) \times F/G \quad \text{where}$$

- S is the estimated number of chargeable dwellings in that band with a single occupancy discount,
- D is the estimated number of chargeable dwellings in that band with a 50% discount,
- E is the estimated number of chargeable dwellings in that band with a 10% discount,
- N is the estimated number of chargeable dwellings in that band with no discounts,
- F is the ratio applicable to that band in relation to Band D,
- G is the ratio applicable to band D (9).

A statement showing the calculation of the Council Tax Base for the Borough of Hartlepool is shown at **Appendix 1**.

- 3.3 In the current economic climate it would not be unreasonable to expect bad debts to increase. This would normally lead to an increase in the non collection level which is currently set at 1.5%. However, the level of in year collection of Council Tax for 2010/11 is being sustained and long term collection rates continue to be positive therefore it is not proposed to amend the non collection level.
- 3.4 **Appendices 2 to 9** are attached to show the statement of calculation of the Council Tax Bases for the various Parishes who levy precepts on the Collection Fund. The calculations follow the same principles as those adopted in the calculation of the Council Tax Base for the whole Borough. As it is necessary to request details of precepts from the Parishes, tax base calculation information has been transmitted, on a provisional basis, to the various Chairpersons in advance of your meeting.

**4. RECOMMENDATIONS**

- a) Approval of a Council Tax Base for 2011/12 of 27,961.5.
- b) Approve a Council Tax Base for those Parishes capable of levying a precept upon the Council's General Fund:

Brierton	12.1	Greatham	667.7
Claxton	15.5	Hart	304.7
Dalton Piercy	103.7	Newton Bewley	33.1
Elwick	435.8		
Headland	983.7		

**5 CONTACT OFFICER**

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**HARTLEPOOL BOROUGH COUNCIL**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 1**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		24,311	6,530	5,778	2,929	1,431	576	410	51	42016
2	Exempt dwellings		810	196	87	55	14	5	7	2	1176
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>23501</b>	<b>6334</b>	<b>5691</b>	<b>2874</b>	<b>1417</b>	<b>571</b>	<b>403</b>	<b>49</b>	<b>40840</b>
5	Disabled reductions		117	53	63	52	27	9	14	16	351
6	Effectively chargeable	117	53	63	52	27	9	14	16	0	351
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>117</b>	<b>23437</b>	<b>6344</b>	<b>5680</b>	<b>2849</b>	<b>1399</b>	<b>576</b>	<b>405</b>	<b>33</b>	<b>40840</b>
8	25% discounts	36	11785	2218	1499	579	216	76	49	0	16458
9	50% discounts	10	720	141	102	47	16	18	18	0	1072
10	10% Discount (Second Homes)	0	142	52	37	15	8	4	3	3	264
11	No discounts	71	10790	3933	4042	2208	1159	478	335	30	23046
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>103</b>	<b>20116.55</b>	<b>5713.8</b>	<b>5250.55</b>	<b>2679.25</b>	<b>1336.2</b>	<b>547.6</b>	<b>383.45</b>	<b>32.7</b>	<b>36163.10</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>57.22</b>	<b>13411.03</b>	<b>4444.07</b>	<b>4667.16</b>	<b>2679.25</b>	<b>1633.13</b>	<b>790.98</b>	<b>639.08</b>	<b>65.40</b>	<b>28387.32</b>
Estimated collection rate (%)											98.5
Council Tax Base											27961.5

**BRIERTON**  
**CALCULATION OF TAX BASE 2010/11**

**Appendix 2**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		0	4	5	2	3	0	0	0	14
2	Exempt dwellings		0	0	0	0	0	0	0	0	0
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>0</b>	<b>4</b>	<b>5</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
5	Disabled reductions		0	0	0	0	0	0	0	0	0
6	Effectively chargeable	0	0	0	0	0	0	0	0	0	0
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>
8	25% discounts	0	0	1	2	1	0	0	0	0	4
9	50% discounts	0	0	0	0	0	0	0	0	0	0
10	10% discounts (second homes)	0	0	0	0	0	0	0	0	0	0
11	No discounts	0	0	3	3	1	3	0	0	0	10
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>0.00</b>	<b>0.00</b>	<b>3.75</b>	<b>4.50</b>	<b>1.75</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>2.92</b>	<b>4.00</b>	<b>1.75</b>	<b>3.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.33</b>

Estimated collection rate (%)

98.5

Council Tax Base

12.1

**CLAXTON**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 3**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band	0	4	0	1	4	2	2	1	1	15
2	Exempt dwellings	0	0	0	0	0	0	0	0	0	0
3	Demolished dwellings	0	0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>15</b>
5	Disabled reductions	0	0	0	0	0	0	0	0	0	0
6	Effectively chargeable	0	0	0	0	0	0	0	0	0	0
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>15</b>
8	25% discounts	0	0	0	0	2	0	0	0	0	2
9	50% discounts	0	1	0	0	0	0	0	0	0	1
10	10% discounts (second homes)	0	0	0	0	0	0	0	0	0	0
11	No discounts	<b>0</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>12</b>
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>0</b>	<b>3.5</b>	<b>0</b>	<b>1</b>	<b>3.5</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>14</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>0.00</b>	<b>2.33</b>	<b>0.00</b>	<b>0.89</b>	<b>3.50</b>	<b>2.44</b>	<b>2.89</b>	<b>1.67</b>	<b>2.00</b>	<b>15.72</b>

Estimated collection rate (%)

98.5

Council Tax Base

15.5



**DALTON PIERCY**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 4**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		2	10	16	13	35	12	11	0	99
2	Exempt dwellings		0	0	0	0	1	0	1	0	2
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>2</b>	<b>10</b>	<b>16</b>	<b>13</b>	<b>34</b>	<b>12</b>	<b>10</b>	<b>0</b>	<b>97</b>
5	Disabled reductions		0	0	0	0	0	0	0	0	0
6	Effectively chargeable	0	0	0	0	0	0	0	0	0	0
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>0</b>	<b>2</b>	<b>10</b>	<b>16</b>	<b>13</b>	<b>34</b>	<b>12</b>	<b>10</b>	<b>0</b>	<b>97</b>
8	25% discounts	0	2	3	6	3	7	0	1	0	22
9	50% discounts	0	0	1	0	0	1	0	0	0	2
10	10% discounts (second homes)	0	0	0	0	1	0	0	0	0	1
11	No discounts	0	0	6	10	9	26	12	9	0	72
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>0.00</b>	<b>1.50</b>	<b>8.75</b>	<b>14.50</b>	<b>12.15</b>	<b>31.75</b>	<b>12.00</b>	<b>9.75</b>	<b>0.00</b>	<b>90.40</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>0.00</b>	<b>1.00</b>	<b>6.81</b>	<b>12.89</b>	<b>12.15</b>	<b>38.81</b>	<b>17.33</b>	<b>16.25</b>	<b>0.00</b>	<b>105.23</b>

Estimated collection rate (%)

98.5

Council Tax Base

103.7

**ELWICK**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 5**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		27	33	66	114	41	33	67	34	415
2	Exempt dwellings		1	2	2	4	0	1	1	2	13
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>26</b>	<b>31</b>	<b>64</b>	<b>110</b>	<b>41</b>	<b>32</b>	<b>66</b>	<b>32</b>	<b>402</b>
5	Disabled reductions	0	0	0	0	0	0	0	0	2	2
6	Effectively chargeable	0	0	0	0	0	0	0	2	0	2
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>0</b>	<b>26</b>	<b>31</b>	<b>64</b>	<b>110</b>	<b>41</b>	<b>32</b>	<b>68</b>	<b>30</b>	<b>402</b>
8	25% discounts	0	17	5	20	32	16	5	6	0	101
9	50% discounts	0	5	3	0	10	0	0	2	0	20
10	10% discounts	0	1	0	2	0	0	0	0	2	5
11	No discounts	0	3	23	42	68	25	27	60	28	276
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>0.00</b>	<b>19.15</b>	<b>28.25</b>	<b>58.80</b>	<b>97.00</b>	<b>37.00</b>	<b>30.75</b>	<b>65.50</b>	<b>29.80</b>	<b>366.25</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>0.00</b>	<b>12.77</b>	<b>21.97</b>	<b>52.27</b>	<b>97.00</b>	<b>45.22</b>	<b>44.42</b>	<b>109.17</b>	<b>59.60</b>	<b>442.41</b>

Estimated collection rate (%)

98.5

Council Tax Base

435.8

**GREATHAM**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 6**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		181	422	184	77	34	9	6	1	914
2	Exempt dwellings		5	10	0	0	0	0	0	0	15
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>176</b>	<b>412</b>	<b>184</b>	<b>77</b>	<b>34</b>	<b>9</b>	<b>6</b>	<b>1</b>	<b>899</b>
5	Disabled reductions		3	5	0	1	1	1	0	1	12
6	Effectively chargeable	3	5	0	1	1	1	0	1	0	12
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>3</b>	<b>178</b>	<b>407</b>	<b>185</b>	<b>77</b>	<b>34</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>899</b>
8	25% discounts	0	99	151	38	19	4	1	3	0	315
9	50% discounts	0	1	3	2	0	0	0	1	0	7
10	10% discounts	0	0	1	1	0	0	0	0	0	2
11	No discounts	3	78	252	144	58	30	7	3	0	575
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>3</b>	<b>152.75</b>	<b>367.65</b>	<b>174.40</b>	<b>72.25</b>	<b>33.00</b>	<b>7.75</b>	<b>5.75</b>	<b>0.00</b>	<b>816.55</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>1.67</b>	<b>101.83</b>	<b>285.95</b>	<b>155.02</b>	<b>72.25</b>	<b>40.33</b>	<b>11.19</b>	<b>9.58</b>	<b>0.00</b>	<b>677.83</b>

Estimated collection rate (%)

98.5

Council Tax Base

667.7

**HART**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 7**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		15	82	90	41	37	37	25	0	327
2	Exempt dwellings		0	1	1	2	0	0	1	0	5
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>15</b>	<b>81</b>	<b>89</b>	<b>39</b>	<b>37</b>	<b>37</b>	<b>24</b>	<b>0</b>	<b>322</b>
5	Disabled reductions		0	0	1	0	0	0	0	0	1
6	Effectively chargeable	0	0	1	0	0	0	0	0	0	1
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>0</b>	<b>15</b>	<b>82</b>	<b>88</b>	<b>39</b>	<b>37</b>	<b>37</b>	<b>24</b>	<b>0</b>	<b>322</b>
8	25% discounts	0	7	29	28	6	4	3	3	0	80
9	50% discounts	0	1	2	1	0	1	0	0	0	5
10	10% discounts (second homes)	0	1	0	0	0	0	0	0	0	1
11	No discounts	0	6	51	59	33	32	34	21	0	236
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>0.00</b>	<b>12.65</b>	<b>73.75</b>	<b>80.50</b>	<b>37.50</b>	<b>35.50</b>	<b>36.25</b>	<b>23.25</b>	<b>0.00</b>	<b>299.40</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>0.00</b>	<b>8.43</b>	<b>57.36</b>	<b>71.56</b>	<b>37.50</b>	<b>43.39</b>	<b>52.36</b>	<b>38.75</b>	<b>0.00</b>	<b>309.35</b>

Estimated collection rate (%)

**98.5**

Council Tax Base

**304.7**

**NEWTON BEWLEY**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 8**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		4	1	9	6	9	5	0	1	35
2	Exempt dwellings		0	0	0	0	1	0	0	0	1
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>4</b>	<b>1</b>	<b>9</b>	<b>6</b>	<b>8</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>34</b>
5	Disabled reductions	0	0	0	0	0	0	0	0	0	0
6	Effectively chargeable	0	0	0	0	0	0	0	0	0	0
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>9</b>	<b>6</b>	<b>8</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>34</b>
8	25% discount	0	2	0	3	0	1	1	0	0	7
9	50% discount	0	0	0	1	1	0	0	0	0	2
10	10% discount (second homes)	0	0	0	0	0	0	0	0	1	1
11	No discounts	0	2	1	5	5	7	4	0	0	24
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>0.00</b>	<b>3.50</b>	<b>1.00</b>	<b>7.75</b>	<b>5.50</b>	<b>7.75</b>	<b>4.75</b>	<b>0.00</b>	<b>0.90</b>	<b>31.15</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>0.00</b>	<b>2.33</b>	<b>0.78</b>	<b>6.89</b>	<b>5.50</b>	<b>9.47</b>	<b>6.86</b>	<b>0.00</b>	<b>1.80</b>	<b>33.63</b>

Estimated collection rate (%)

98.5

Council Tax Base

33.1

**HEADLAND**  
**CALCULATION OF TAX BASE 2011/12**

**Appendix 9**

line	VALUATION BAND	@	A	B	C	D	E	F	G	H	TOTAL
1	No. of properties in band		1304	289	78	22	7	3	1	0	1704
2	Exempt dwellings		57	12	7	3	0	0	0	0	79
3	Demolished dwellings		0	0	0	0	0	0	0	0	0
4	<b>CHARGEABLE DWELLINGS</b>		<b>1247</b>	<b>277</b>	<b>71</b>	<b>19</b>	<b>7</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>1625</b>
5	Disabled reductions		7	4	3	0	0	0	0	0	14
6	Effectively chargeable	7	4	3	0	0	0	0	0	0	14
7	<b>ADJ CHARGEABLE DWELLINGS</b>	<b>7</b>	<b>1244</b>	<b>276</b>	<b>68</b>	<b>19</b>	<b>7</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>1625</b>
8	25% discounts	1	630	72	19	2	2	0	0	0	726
9	50% discounts	0	33	8	1	2	1	2	0	0	47
10	10% discounts (second homes)	0	8	7	1	0	0	0	0	0	16
11	No discounts	6	573	189	47	15	4	1	1	0	836
12	<b>TOTAL EQUIVALENT DWELLINGS</b>	<b>6.75</b>	<b>1069.20</b>	<b>253.30</b>	<b>62.65</b>	<b>17.50</b>	<b>6.00</b>	<b>2.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1418.40</b>
13	Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
14	<b>BAND D EQUIVALENTS</b>	<b>3.75</b>	<b>712.80</b>	<b>197.01</b>	<b>55.69</b>	<b>17.50</b>	<b>7.33</b>	<b>2.89</b>	<b>1.67</b>	<b>0.00</b>	<b>998.64</b>

Estimated collection rate (%)

98.5

Council Tax Base

983.7