#### **Law and Governance**

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To Members of the Council

10 December 2012 Our ref: Your ref:

**Dear Councillor** 

#### **COUNCIL - MONDAY 17 DECEMBER 2012**

I attach the following report which was not available when the main agenda was dispatched. Please bring these documents to the meeting

#### Agenda No Item

#### 25. Council Tax Base 2013/14 (Pages 1 - 20)

Report of The Head of Finance which sets the "Council Tax Base" for 2013/14 as required by Section 33 of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended).

Yours sincerely

Mathew Metcalfe, Democratic and Electoral Services Officer Encs







To: Full Council

Date: 17<sup>th</sup> December 2012 Item No:

Report of: Head of Finance

Title of Report: Setting of the Council Tax Base 2013-14

#### **Summary and Recommendations**

**Purpose of report**: To set the "Council Tax Base" for 2013/14 as required by section 33 of The Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

Key decision: No

Executive lead member: Councillor Ed Turner

Report Approved by:

Finance: Nigel Kennedy Legal: Jeremy Thomas

Policy Framework: No

**Recommendation(s):** Council is asked to agree the following:

- (a) that the 2013/14 Council Tax Base for the City Council's area as a whole is set at **41,291** (calculation shown in Appendix 1)
- (b) that the projected level of collection is set at 97%
- (c) that the following tax bases for each of the Parishes, and for the Unparished area of the City (calculations shown in Appendix 2) be set as follows:

Unparished Area of the City	34,520
Littlemore Parish	1,612
Old Marston Parish	1,198
Risinghurst & Sandhills Parish	1,373
Blackbird Leys Parish	2,588
City Council Total	<u>41,291</u>

(d) that completion of the NNDR1 form be delegated to the Council's Section 151 Officer in accordance with paragraph 18

Appendix 1 Oxford City Council tax base 2013-14

Appendix 2 Parish Councils Tax Base 2013-14

Appendix 3 Dwellings by valuation band at 30<sup>th</sup> November 2012-

Appendix 4 Growth in dwellings

Appendix 5 Risk register

#### **Background**

The Tax Base is the estimate of the taxable capacity of the area for the period. The numbers of dwellings in each valuation band are converted to full charge Band D equivalents. The starting point is the current number of dwellings, exemptions and discounts as at Nov 30<sup>th</sup> 2012 and projections are then made for expected movements over the period Dec 1<sup>st</sup> 2012 – March 31<sup>st</sup> 2014. Separate calculations are required for a) the whole of the Authority's area and b) for the individual Parishes and the Unparished areas of the City. The Tax Base will be used by the Council to calculate the yield from Council Tax for 2013/14, and by Oxfordshire County Council and Thames Valley Police Authority to apportion their precepts from 1 April 2013.

#### **Council Tax Reduction Scheme**

- 2. Since Council Tax was introduced in 1993 there has been a scheme of financial assistance called "Council Tax Benefit" which has been available to taxpayers on low incomes to help them meet their council tax liability. The CTB scheme is a national benefit, the rules of which are set centrally by the Department for Work and Pensions (DWP).
- The Welfare Reform Act 2012 provided for the CTB scheme to be abolished with effect from 31 March 2013 and replaced with local "council tax reduction schemes". The rules and provisions to apply to local CTRS are set out in the Local Government Finance Act 2012.
- In designing the local scheme the Council have followed the provisions in The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (SI 2012/2885), and the instruction of the Single Member Decision taken on 16<sup>th</sup> August 2012 to replicate the existing CTB scheme.
- In drawing up the scheme officers have worked with Oxfordshire County Council and the other Districts within Oxfordshire and have obtained an agreement to operate a common scheme across the County.

Details of the Scheme are contained within a report seeking approval to adopt the Scheme which is included elsewhere on the Council agenda.

#### **Effect of the Council Tax Reduction Scheme on the Taxbase**

- The CTRS will reduce the authority's Tax Base by the value of council tax support against individual property council tax bands which is then equated to the number of Band D equivalent properties. In Oxford City this equates to a reduction of 6,447 band D properties or 14 % of the Tax Base.
- The reduction in Tax Base reduces the amount of Council Tax income, which is estimated to be around £1.722 million per year. Allowing for a 1.5% estimated increase in claimants; this takes the reduction in Council Tax income to £1.747 million per year. This will be covered in part by grant funding from Government, roughly equivalent to last years Council Tax Subsidy less 10% (£1.559 million). However, the final amount has yet to be confirmed.
- The difference between grant and loss of council tax income is therefore projected to be circa £188k for the Council.
- The government has also made available additional transitional funding to support Local Authorities who seek to minimise the impact of changes to Council Tax benefit. The proposed scheme would qualify for this grant which amounts to £42k. This grant and the additional income potential from the proposed changes to council tax discount and exemption levels described below could completely offset the £188k shortfall in Council Tax income.

#### **Changes to Exemptions and Discounts**

- The Government have given new powers to Local Authorities to vary discounts and exemptions currently awarded on empty property. At City Executive Board on 22nd November 2012 it was agreed to make changes to these discounts and exemptions and consult on such changes though the Council's Budget Consultation process in order to mitigate the financial shortfall arising, following the changes in Council tax support referred to above, as follows:
  - Exemption Class A Recently built or uninhabitable due to work (current 100% exemption for a time limit of 12 months then full charge) Proposal 25% exemption for a time limit of 12 months, then full charge
  - Exemption Class C Vacant empty and unfurnished (current 100% exemption for a time limit of 6 months then full charge) – Proposal 25% exemption for a time limit of 6 months, then full charge

- Exemption Class L Unoccupied where the mortgagee is in possession (current 100% exemption)– Proposal 0% exemption, i.e. full charge
- Second Homes Discount (current 10% discount) –
   Proposal 0% discount i.e. full charge
- Empty Homes Premium left unoccupied or unfurnished for two years or more (current 100% exemption for a time limit of 6 months and then full charge in line with class C) Proposal charge 150% council tax after 2 years empty
- These changes to discounts and exemptions will have the effect of increasing the Council's tax base and will produce an estimated additional amount of income of £145k per annum.

#### Factors taken into account in the calculation of the Tax Base

- The following factors are taken into account when calculating the tax base:
  - **Dwellings:** This is the number of dwellings in each valuation band as at 30th November 2012 (see Appendix 3 attached).
  - Exemptions and Discounts: Not all dwellings are liable for the full Council Tax charge, some categories are exempt.
     Other dwellings can attract a discount, either at 25% or 50% dependant on the number of adults who are considered resident
  - Exemptions and discounts for unoccupied and emptied properties as discussed in paragraph 11 above.
  - **Disability Reductions:** Where there is a disabled occupant and adaptations have been undertaken for their benefit, the dwelling is treated as being in the band below the one in which it was actually valued.
  - Council Tax Reduction Scheme: This is an estimate of the number of dwellings in each band that will be eligible for discounts under the Council Tax Reduction Scheme as discussed in paragraph 2-10 above.
  - **Discretionary elements:** The Council has discretion in the following areas when calculating its Council Tax Base:
    - (i) Number of new properties built and changes in properties subject to discount, exemptions, and disabled relief. Appendix 4 shows the net annual increase in the total numbers of dwellings banded for Council Tax going back to 1997/98. The graph shows the 'boom' years of 2004/05, 2005/06 and 2006/07, followed by a considerable drop over the subsequent three years. The net increase in 2012/13 to date is 271 but that figure includes 127 units of student accommodation at Dorset House and Clive Booth Hall.

Student accommodation is exempt from Council Tax and thus has no impact on the Tax Base. The 'net' figure includes new builds, demolitions, and reconstitutions (splits/mergers).

An estimate of new dwellings has been included for the remainder of 2012/13. This figure is derived from information obtained from the Council Tax department and is based on the same rate of growth as in the period from April 1st 2012, net of student dwellings. For 2013/14 an estimate of 214 new dwellings has been built into the calculation. This assumes net growth at a similar rate to 2012/13. Advice received from the City's Planning Department confirms this as a reasonable approach. A 50% reduction has been applied to these dwellings to reflect that some will have discounts or exemptions, and most will not be in the Valuation List for the entire period.

(ii) **Allowance for non collection** -The Council is required to make an allowance for non-collection of Council Tax. The Head of Finance has recommended that this allowance be increased from two percent to three percent, giving a projected collection rate of 97%. The basis for the increase is current economic conditions plus the impact of welfare reform changes due to take effect from the 1<sup>st</sup> April 2013 and the awareness that collection of local taxation will becoming increasingly difficult.

#### Calculation method

- The method used to calculate the Tax Base is prescribed by the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI 2012/2914). The basic calculation is as follows:
  - Number of dwellings in each of the valuation bands
  - Deduct exempt dwellings
  - Deduct dwellings eligible for the Council Tax reduction scheme
  - Adjust for disabled reductions
  - Adjust for discounts (25% and 50%)
  - Convert to band D equivalents
  - Allow for projected collection rate.

Appendices 1 and 2 attached set out the requisite calculations for the Authority as a whole as well for the Parished and Unparished areas of the City.

15 The detailed calculations are shown in Appendix 1 and 2 and summarised below:

Council Tax Bases				
	2012/13	2013/14	Cha	inge
	Nos	Nos	Nos	%
Unparished Area	38,634	34,520	-4,114	-10.7
Littlemore	1,943	1,612	-331	-17.0
Old Marston	1,308	1,198	-110	-8.4
Risinghurst and Sandhills	1,526	1,373	-153	-10.0
Blackbird Leys	3,723	2,588	-1,135	-30.5
City Council Total	47,134	41,291	-5,843	-12.4

#### Reasons for reduction in Council Tax Base

The calculated figure of **41,291** for the overall Tax Base for 2013/14 represents a reduction of 12.4% on the 2012/13 figure. The reasons for this are a) the fact that the authority has now to take account of dwellings that are eligible for the Council Tax reduction scheme, and b) the increase in the allowance for non-collection from 2% to 3%. These factors have to some extent been offset by the changes to Exemptions and Discounts as set out in paragraph 11 above.

#### **Banding reductions**

During the period April 1<sup>st</sup> – November 30<sup>th</sup> 2012 the authority have received notification of 20 addresses where the Valuation Office Agency reduced the banding as the result of an appeal by the taxpayer or their agent. Of these 12 have been backdated by the VOA to April 1993 – the date of implementation of the Council Tax. The net effect is a permanent reduction on our Tax Base.

#### **Business Rates retention**

- December 2011 the Government published its proposals for the localisation of business rates alongside the introduction of the Local Government Finance Bill. The enabling Act was passed in November 2012. Consequently, from April 2013 Billing Authorities will be allowed to retain a proportion of their rates income.
- Prior to the start of the year Billing Authorities are required to submit an NNDR1 form providing their best estimate of rates income for the year in question. The amount of rates allowed to be retained will be based in part on information in that form. A provisional form has to be submitted to central government by mid-December with confirmation by 30 January. Approval of the NNDR1 form is something that can be

delegated if the authority chooses. Historically at the City Council it has been signed off by the Council's Section 151 Officer and it is recommended that this delegation continues.

#### **Risk Implications**

A risk assessment has been undertaken and the risk register is attached at Appendix 5.

#### **Equalities Impact Assessment**

There are no Equalities Impact Assessment implications relating to the setting of the Tax Base as detailed in this report.

#### **Financial Implications**

These are all included within the main body of the report.

#### Legal implications

The Local Government Finance Act 1992 states that Billing Authorities are to calculate their Council Tax Base figures as at Nov 30<sup>th</sup>. These must be approved by Council and notified to the major precepting authorities by the following Jan 31<sup>st</sup>.

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Finance Performance Officer

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**Background papers:** Statistical report ct6140b/d produced from the Academy Council Tax system dated Nov 24<sup>th</sup> 2012. Statement of numbers and Bands of dwellings issued by the Valuation Office Agency dated Nov 26<sup>th</sup> 2012 (Appendix 3)

Version number: 2

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**APPENDIX 1** 

SETTING OF THE COUNCIL TAX BASE FOR 2013/2014

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			2 2 2	לאט אט	THE LOW OAFOND OILT COUNCIL BILLING AUTHORITY	COUNCIL	DILLING	AUINOR	KIII Y		
	(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
	1. Total number of dwellings as at Nov 30th 2012		2,311	9,090	18,707	15,654	6,783	2.800	3.152	574	59 071
	1a. Estimated new dwellings for Dec 1 - Mar 31		က	7	22	9	œ	က	4	· -	77
	1b. Estimated new dwellings 2013-14		∞	33	68	57	25	10	- 7	- 2	214
	2. Number of dwellings exempt 2013/14		346	729	1194	1782	1040	259	246	211	5.807
	3. Number of dwellings eligible for CTRS		260	2472	3053	1048	287	31	16	-	7,468
	4. No.of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		1 416	5 033	14 550	12 000	7 180	2 600	2000	1 OC	70007
	5. Number of chargeable dwellings (line 4) subject to		2	)	) -	12,300	5,0	2,323	2,905	200	40,081
	disabled reduction on 30 November 2012		2	19	87	70	32	4	16	œ	248
	6. Number of dwellings effectively subject to council tax for this	(		- !	li	,					2
	band by virtue of disabled relief (line 5 after reduction)	2	19	87	70	32	14	16	<sub>∞</sub>		248
	7. Number of chargeable dwellings adjusted in accordance with										
	lines 5 and 6 (lines 4-5+6)	2	1,433	6,001	14,533	12,862	5,471	2,525	2,897	357	46,081
	8. Est. of number of dwellings in line 7 entitled to a 25%										
9	discount (former A and C exemptions)	0	20	82	126	121	25	22	39	က	470
	9. Number of dwellings in line 7 entitled to a 25% discount										
	on 30 November 2012	0	1,226	. 4,769	5,958	4,041	1,563	573	519	29	18,678
	10. Number of dwellings in line 7 entitled to a 50% discount										
	on 30 November 2012	0	2	13	43	31	17	13	31	16	169
	11 Additional 50% discounts for new dwellings	0	∞	33	89	57	25	10	<del></del>	7	214
	12. Number of dwellings in line 7 assumed to be entitled to no	×									
	discounts (lines 7-8-9-10-11)	7	174	1,104	8,338	8,612	3,809	1,907	2,297	307	26,550
	13. Total equivalent number of dwellings after discounts,										
	exemptions and disabled relief [(line 8 x 0.75) +(line 9 x 0.75)+	0		1			1				
	(lines 10 and 11 x 0.5) + line 12]	2.00	1,115.00	4, 765.25	12,956.50	11,777.50	5,045.00	2,364.75	2,736.50	340.00	41,102.50
	14. Ratio to band D	619	619	2/9	618	τ-	11/9	13/9	15/9	18/9	
	15. Number of band D equivalents (line 13 x line 14)	1.11	743.33	3,706.31	11,516.89	11,777.50	6,166.11	3,415.75	4,560.83	680.00	42,567.83
	16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14										00
	17. Tax Base for Oxford City Council Billing Authority (line										
	15 + line 16)										42,567.83
	18. At projected collection rate of 97%										41,291

# **APPENDIX 2**

SETTING OF THE COUNCIL TAX BASE FOR 2013/2014 TOTAL FOR LITTLEMORE PARISH COUNCIL

(A- are 1. Tota 1a. Est 1b. Est											
1. Tota 1a. Est 1b. Est	(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1a. Est 1b. Est	1. Total number of dwellings as at Nov 30th 2012		254	413	1,405	262	131	55	တ	τ-	2,530
1b. Est	1a. Estimated new dwellings for Dec 1 - Mar 31		0	0	0	0	0	0	0	0	0
	1b. Estimated new dwellings 2013-14		0	0	0	0	0	0	0	0	0
2. Nun	2. Number of dwellings exempt 2013/14		<b>—</b>	15	20	7	4	2	0	0	49
3. Nun	3. Number of dwellings eligible for CTRS		86	113	180	18	00	0	0	0	417
4. No.0	4. No.of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		155	285	1,205	237	119	53	0	_	2,064
disable	or number of chargeanse uwerings (inte 4) subject to disabled reduction on 30 November 2012		~	<b>←</b>	10	0	0	<b>←</b>	0	_	14
6. Numband b	6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	_	<b>←</b>	10	0	0	~	0	_		4
lines 5	F. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)	<del></del>	155	294	1,195	237	120	52	10	0	2,064
	8. Est. of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions)	0	~	2	ო	ო	0	4	0	0	13
00 to	on 30 November 2012	0	134	239	415	78	32	2	4	0	206
on 30	10. Number of dwellings in line / entitled to a 50% discount on 30 November 2012	0	0	က	16	0	0	<del>-</del>	2	0	22
11 Add	11 Additional 50% discounts for new dwellings	0	0	0	0	0	0	0	0	0	0
12. Null	12. Number of dwellings in line 7 assumed to be entitled to no discounts (lines 7-8-9-10-11)	<b>←</b>	20	50	761	156	88	42	4	0	1.122
13. Tot exemp	13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line $8 \times 0.75$ ) +(line $9 \times 0.75$ )+ (lines 10 and 11 $\times$ 0.5) + line 121	5	101 05	232 25	1 082 50	216 75	11000	10 0K	0	S	0000
14. Rai	14. Ratio to band D	519	619	612	8/9	1	11/9	1319	1519	18/9	00.620,1
15. Null 16. Null respect	<ol> <li>Number of band D equivalents (line 13 x line 14)</li> <li>Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14</li> <li>Tax Base for Oxford City Council Billing Authority (line</li> </ol>	0.56	80.83	180.64	962.22	216.75	136.89	71.14	13.33	0.00	0.00
15 + line 16) 18. At projec	15 + line 16) 18. At projected collection rate of 97%										1,662.36

# **APPENDIX 2**

SETTING OF THE COUNCIL TAX BASE FOR 2013/2014
TOTAL FOR OLD MARSTON PARISH COUNCIL

Band A.         Band B.         Band C.         Band D.         Band D.         Band F.				ויייי	N OLD W	OTALI ON OLD MANOLON FANISH COUNCIL	יופועש	CONCIL			
100   100		Sand A-	pu	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1	1. Total number of dwellings as at Nov 30th 2012		82	79	301	784	149	21	64	က	1,486
10         1         15         15         15         2         0 <td>1a. Estimated new dwellings for Dec 1 - Mar 31</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	1a. Estimated new dwellings for Dec 1 - Mar 31		0	0	0	0	0	0	0	0	0
10         0         15         15         2         0           13         12         37         54         5         1           72         67         249         715         142         20           1         0         2         7         1         0           1         0         2         7         1         0           1         0         2         7         1         0           0         2         7         1         0         1           0         2         10         2         7         1         0           0         43         31         107         201         35         8           0         1         0         1         0         0         0         0           0         0         0         0         0         0         0         0         0           10         59.25         58.75         226.25         657.75         118         139           59         619         7         1119         1119         1319           50         45.69         201.11         657.75	1b. Estimated new dwellings 2013-14		0	0	0	0	0	0	0	0	0
13         12         37         54         5         1           72         67         249         715         142         20           1         0         2         7         1         0           1         0         2         7         1         0           1         71         69         254         709         141         21           0         43         31         107         2         0         1           0         43         31         107         20         0         0           0         1         0         1         0         0         0         0           1         25         28         144         505         106         13           1         25         28         144         505         106         13           5         69         779         819         1         119         139           0         6         7         6         7         106         0         0           1         25         28         144         505         10         110         110	2. Number of dwellings exempt 2013/14		0	0	15	15	2	0	2	0	34
1         72         67         249         715         142         20           1         0         2         7         1         0           1         0         2         7         1         0           1         71         69         254         709         141         21           0         2         10         2         0	3. Number of dwellings eligible for CTRS		13	12	37	54	2	~	0	0	122
1         0         2         7         1         0         1           1         0         2         7         1         0         1           1         71         69         254         709         141         21           0         2         10         2         0         1         21           0         43         31         107         201         35         8           0         1         0         1         0	4. No.of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		72	29	249	715	142	20	62	က	1,330
1         0         2         7         1         0         1           1         0         2         7         1         0         1           1         71         69         254         709         141         21           0         2         10         2         2         0         0           0         43         31         107         201         35         8           0         1         0         1         1         0         0         0           0	5. Number of chargeable dwellings (line 4) subject to										
1         0         2         7         1         0         1           1         71         69         254         709         141         21           0         2         10         2         2         0         0           0         43         31         107         201         35         8           0         1         0         1         0         0         0         0           0         0         0         0         0         0         0         0         0           1         25         28         144         505         106         13           1.00         59.25         58.75         226.25         657.75         132.25         19.00           509         609         70         809         1         1109         1319           505         605         76         657.75         161.64         27.44	disabled reduction on 30 November 2012		<del></del>	0	2	7	<del>-</del>	0	~	0	12
1         0         2         7         1         0         1           1         71         69         254         709         141         21           0         2         10         2         2         0         0           0         43         31         107         201         35         8           1         0         1         1         0         0         0         0           0         0         0         0         0         0         0         0         0         0           1.00         59.25         28.75         226.25         657.75         132.25         19.00         13.9           509         609         709         809         1         1109         1309         1309         1309           509         609         709         201.11         657.75         161.64         27.44         27.44	6. Number of dwellings effectively subject to council tax for this		,	1	1						
1         71         69         254         709         141         21           0         2         10         2         0 <td< td=""><td>band by virtue of disabled relief (line 5 after reduction)</td><td><del>.</del></td><td>0</td><td>2</td><td>_</td><td>~</td><td>0</td><td>_</td><td>0</td><td></td><td>12</td></td<>	band by virtue of disabled relief (line 5 after reduction)	<del>.</del>	0	2	_	~	0	_	0		12
nnt         0         2         2         2         0         0           nunt         0         43         31         107         201         35         8           nunt         0         43         31         107         201         35         8           nunt         0         43         31         107         201         35         8           nunt         0         1         0         1         0         0         0         0           nunt         0         1         0         1         0         0         0         0         0         0           nunt         0         1         0         1         1         0	inno for in accordance with lines 5 and 6 (lines 4-5+6)	<del></del>	71	69	254	402	141	21	61	က	1,330
0       2       10       2       2       0       0         0       43       31       107       201       35       8         0       1       10       0       0       0       0         1       25       28       144       505       106       13         1.00       59.25       58.75       226.25       657.75       132.25       19.00         5/9       6/9       7/9       8/9       1       11/9       13/9         0.56       39.50       45.69       201.11       657.75       161.64       27.44	8. Est. of number of dwellings in line 7 entitled to a 25%		,		-						
0         43         31         107         201         35         8           0         1         0         1         1         0         0           0         0         0         0         0         0         0           1         25         28         144         505         106         13           1.00         59.25         58.75         226.25         657.75         132.25         19.00           5/9         6/9         7/9         8/9         1         11/9         13/9           0.56         39.50         45.69         201.11         657.75         161.64         27.44	discount (former A and C exemptions)	0	2	10	7	2	0	0	0	0	16
0 1 0 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<ol><li>Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012</li></ol>	c	43	34	107	201	35	α	7	c	441
0     1     0     0     0       0     0     0     0     0     0       1     25     28     144     505     106     13       1.00     59.25     58.75     226.25     657.75     132.25     19.00       5/9     6/9     7/9     8/9     1     11/9     13/9       0.56     39.50     45.69     201.11     657.75     161.64     27.44	10. Number of dwellings in line 7 entitled to a 50% discount	>	2	5	2	-	3	)	2	•	
for new dwellings for rew dwellings for rew dwellings after discounts,  of dwellings after discounts,  all 25 28 144 505 106 13  for dwellings after discounts,  all 1.00 59.25 58.75 226.25 657.75 132.25 19.00  5/9 6/9 7/9 8/9 1 11/9 13/9  alents (line 13 x line 14)  0.56 39.50 45.69 201.11 657.75 161.64 27.44	on 30 November 2012	0	<b>~</b>	0	_	_	0	0	0	0	ო
of dwellings after discounts, of dwellings after discounts, af [(line 8 x 0.75) + (line 9 x 0.75) + (l	11 Additional 50% discounts for new dwellings	0	0	0	0	0	0	0	0	0	0
of dwellings after discounts,  1 25 28 144 505 106 13  of dwellings after discounts,  12] 510 59.25 58.75 226.25 657.75 132.25 19.00  12] 510 610 710 59.25 58.75 132.25 19.00  13.00 13.00 13.00 13.00 13.00 13.00 14.00 13.00 14.00 15.00 14.00 15.00 14.00 15.00 14.00 15.0	12. Number of dwellings in line 7 assumed to be entitled to no		2						!		
1.00 59.25 58.75 226.25 657.75 132.25 19.00 51.00 61.00 71.00 81.00 1 111.00 131.00 1.56 39.50 45.69 201.11 657.75 161.64 27.44	discounts (lines 7-8-9-10-11)	<del>-</del>	25	28	144	505	106	13	45	ო	870
5/9 6/9 7/9 8/9 1 11/9 13/9 5/9 6/9 7/9 8/9 1 11/9 13/9 0.56 39.50 45.69 201.11 657.75 161.64 27.44	13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 8 x 0.75) +(line 9 x 0.75)+	9	( (	1	C C C	71	0.00	9	1	c	2.2
0.56 39.50 45.69 201.11 657.75 161.64 27.44	(lines 10 and 11 x 0.5) + line 12]	50.5	28.72	07:00	67.077	67.760	132.23	19.00	00.70	3.00	1,414.25
0.56 39.50 45.69 201.11 657.75 161.64 27.44	14. Ratio to band D	616	619	2	818	-	E L	13/9	Sic.	6)01	
16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14	15. Number of band D equivalents (line 13 x line 14)	0.56	39.50	45.69	201.11	657.75	161.64	27.44	95.00	00.9	1,234.69
47 To Control City Control Dillion Assets and City Control Dillion	16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14										0
IT. LAX BASE IOI OXIOLA CILL COMICILI BIIIIII AULIDIILI (IIIIE	17. Tax Base for Oxford City Council Billing Authority (line										
15 + line 16)	15 + line 16)										1,234.69
18. At projected collection rate of 97%	18. At projected collection rate of 97%										1,198

**APPENDIX 2** 

SETTING OF THE COUNCIL TAX BASE FOR 2013/2014
TOTAL FOR RISINGHURST & SANDHILLS PARISH COUNCIL

L									CIACIL		
2	(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
7-	1. Total number of dwellings as at Nov 30th 2012		15	277	264	966	100	06	22	0	1.764
-	1a. Estimated new dwellings for Dec 1 - Mar 31		0	0	0	0	0	0	0	0	Q
-	1b. Estimated new dwellings 2013-14		0	0	0	0	0	0	0	0	0
2	2. Number of dwellings exempt 2013/14		τ-	က	<sub>∞</sub>	17	_	_	<del>-</del>	0	32
(r)	<ol><li>Number of dwellings eligible for CTRS</li></ol>		<b>—</b>	84	42	61	4	2	0	0	194
4 10	4. No.of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3) 5. Number of chargeable dwellings (line 4) subject to		13	190	214	918	95	87	21	0	1,538
σ	disabled reduction on 30 November 2012		0	0	e: CO	4	0	0	0	0	7
9 2	<ol><li>Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)</li></ol>	0	0	ო	4	0	0	0	0		7
<u> </u>	<ol> <li>Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)</li> </ol>	0	13	193	215	914	95	87	21	0	1.538
0 0	<ol><li>Est. of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions)</li></ol>	0	0	4	S.	7	<b>←</b>	0	0	0	17
12	9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012	0	10	159	91	220	23	12	2	0	517
- 0	10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012	0	0	0	0	<b>—</b>	_	0	0	0	6
- 1	11 Additional 50% discounts for new dwellings	0	0	0	0	0	0	0	0	0	0
0	<ol> <li>Number of dwellings in line / assumed to be entitled to no discounts (lines 7-8-9-10-11)</li> </ol>	0	က	30	119	989	20	75	19	0	1,002
- 0 E	13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line $8 \times 0.75$ ) + (line $9 \times 0.75$ )+ (lines 10 and 11 x 0.5) + line 12!	000	10 50	152 25	191 00	856.75	0 0 0	0.00	0	c c	400
+	14. Ratio to band D	519	619	617	8/9	1	11/9	13/9	1519	1819	1,403.50
7 7	<ol> <li>Number of band D equivalents (line 13 x line 14)</li> <li>Number of band D equivalents of contributions in lieu (in</li> </ol>	0.00	7.00	118.42	169.78	856.75	108.17	121.33	34.17	00.00	1,415.62
17.	respect of Class O exempt dwellings) in 2013/14 17. Tax Base for Oxford City Council Billing Authority (line										0.00
7 7	15 + line 16) 18. At projected collection rate of 97%					12				8	1,415.62
l											

### **APPENDIX 1**

SETTING OF THE COUNCIL TAX BASE FOR 2013/2014
TOTAL FOR BLACKBIRD LEYS PARISH COUNCIL

			10101	N DEACND	DEACHEDING LE 13		LANISH COUNCIL	-		
(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
1. Total number of dwellings as at Nov 30th 2012		285	1,272	2,953	448	46	~	0	2	5.007
1a. Estimated new dwellings for Dec 1 - Mar 31		0	0	0	0	0	0	0	0	0
1b. Estimated new dwellings 2013-14		0	0	0	0	0	0	0	0	0
2. Number of dwellings exempt 2013/14		7	27	30	5	0	0	0	0	73
3. Number of dwellings eligible for CTRS		142	469	643	66	16	<b>—</b>	0	0	1,370
4. No. of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		132	9//	2,280	344	30	0	0	2	3,564
5. Number of chargeable dwellings (line 4) subject to disabled reduction on 30 November 2012		0	7	18	9	4	0	0	~	31
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	0	8	18	9	4	0	0	<b>←</b>	Table A	9
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)	0	134	792	2,268	342	26	0	<del>-</del>	-	3.564
8. Est. of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions)	0	2	4	. 10	2	0	0	0	0	18
9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012	0	225	770	913	126	10	0	0	0	2,044
10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012	0	0	2	<b>←</b>	0	~	0	<del></del>	0	ις
11 Additional 50% discounts for new dwellings	0	0	0	0	0	0	0	0	0	0
12. Number of dwellings in line 7 assumed to be entitled to no discounts (lines 7-8-9-10-11)	0	-63	16	1,344	214	15	0	0	τ-	1,497
13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 8 x 0.75) + (line 9 x 0.75)+	o o	77.05	03 60	7 000 0	0	c	o o	0	2	0,000
(unes 10 and 11 x 0.5) + line 12]	6.00 <b>6/9</b>	619	06.78c	2,030.73 <b>8/9</b>	310.00	11/9	13/9	15/9	18/8 18/9	3,046.00
15. Number of band D equivalents (line 13 x line 14)	0.00	51.50	464.72	1,810.44	310.00	28.11	00.00	0.83	2.00	2,667.60
respect of Class O exempt dwellings) in 2013/14										00.00
11. Tax base for Oxford City Council Billing Authority (line 15 + line 16)										2,667.60
18. At projected collection rate of 97%										2,588

**APPENDIX 2** 

SETTING OF THE COUNCIL TAX BASE FOR 2013/2014

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7,049         13,784         13,164         6,357         2,633         3,057           11         22         19         8         3         4           33         68         57         25         10         11           684         1121         1738         1033         256         243           1794         2151         816         254         27         16           4,615         10,602         10,686         5,103         2,363         2,813           16         54         53         27         13         15         6           4,653         10,601         10,660         5,089         2,365         2,804           62         106         107         56         18         39           3,570         4,432         3,416         1,463         548         497           8         25         29         15         26         10           8         25         29         1,777         2,229           3,724.50         9,736.25         4,689.25         2,212.50         2,650.50           7,99         8,9         1         1,19         13,9         15,9	(A- are Band A dwellings with disabled reduction)	Band A-	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
The Estimated new dwellings for Dec 1-Mer 3 1	1. Total number of dwellings as at Nov 30th 2012		1.672	7.049	13 784	13 164	6.357	2633	3.057	568	48 284
1b. Estimated new dwellings 2013-14  2. Number of dwellings eligible for CTRS  3. Number of dwellings eligible for CTRS  4. No of chargeable dwellings (ine 4) subject to council tax for this sable declarion on 30 November 2012  5. Number of chargeable dwellings (ine 4) subject to council tax for this sable declarion on 30 November 2012  5. Number of chargeable dwellings (ine 4) subject to council tax for this sable declarion on 30 November 2012  5. Number of chargeable dwellings (ine 4) subject to council tax for this sable declarion on 30 November 2012  5. Number of chargeable dwellings in line 7 entitled to a 25% discount former A and C exemptions)  6. E. S. Orning or Chargeable dwellings in line 7 entitled to a 25% discount former A and C exemptions)  7. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions)  8. E. A. Orning or Chargeable dwellings in line 7 entitled to a 25% discount former A and C exemptions)  9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012  11 Additional 50% discounts for new dwellings  12 Additional 50% discounts for new dwellings  13 Total equalization and or discound cline (line 8 x 0.x5) + (line 9 x 0.x5) + (line 10 x 0.x5) + (line 11)  15. Number of band D equivalents (line 13x line 14)  16. Number of band D equivalents (line 13x line 14)  16. Number of band D equivalents (line 13x line 14)  17. Tax Bass for Oxford City Council Billing Authority (line 14)  18. A projected collection rate of 97%.	1a. Estimated new dwellings for Dec 1 - Mar 31			<u>+</u>	22	0 0	, α	i , ,	, ,	8 -	71
2. Number of dwellings eventpt 2013/14 (lines 1-13-12-2-3) 3. Sumber of dwellings eligible for CTRS 3. Number of dwellings eligible for CTRS 4. No of chargeable dwellings lighble to CTRS 5. Number of the lines part of chargeable dwellings lighble to council tax for this sable for chargeable dwellings eligible for chargeable dwellings eligible for chargeable dwellings eligible for chargeable dwellings elicitively subject to council tax for this sable for chargeable dwellings elicitively subject to council tax for this sable for chargeable dwellings elicitively subject to council tax for this sable for chargeable dwellings elicitively subject to council tax for this sable for chargeable dwellings elicitively subject to council tax for this sable for chargeable dwellings elicitively subject to council tax for this sable for chargeable dwellings in line 7 entitled to a 25% discount.  1. Number of the lines 4 and 6 (lines 4-5-6)  8. Est. of number of dwellings in line 7 entitled to a 25% discount.  1. Additionally subject to council tax for this discounts for new dwellings in line 7 assumed to be entitled to a 26% discount former of dwellings in line 7 assumed to be entitled to a 26% discount former of dwellings in line 7 assumed to be entitled to a 26% discount former of dwellings and the discounts for new dwellings and the discounts for new dwellings and the discounts for mew discounts for mew dwellings and the discounts for mew discounts for the discounts for the discounts for the discounts for the di	1b. Estimated new dwellings 2013-14		000	33	80	57	25	) <del>(</del>		- ເ	24.7
3. Number of dwellings effectively subject to concil tax for this subject to chargeable dwellings for 2013/14 (lines 1+1a+1b-2c.)  3. Number of chargeable dwellings for 2013/14 (lines 1+1a+1b-2c.)  3. Number of chargeable dwellings for 2013/14 (lines 1+1a+1b-2c.)  3. Number of chargeable dwellings for 2013/14 (lines 1+1a+1b-2c.)  3. Number of chargeable dwellings affectively subject to concil tax for this sable of the chargeable dwellings affectively subject to concil tax for this sable of the chargeable dwellings affectively subject to concil tax for this sable of the chargeable dwellings affectively subject to concil tax for this sable of the chargeable dwellings affectively subject to concil tax for this sable of the chargeable dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of chargeable dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of dwellings in line 7 entitled to a 25% discount (former A and C accompanie)  3. Number of beauded to 25% discount (former A and C accompan	2. Number of dwellings exempt 2013/14		333	88	1701	1730	1000	210	- 0	7 7	417
## No of chargeable dwellings in line 7 artified to a 28% discount former of dwellings in line 7 artified to 28% discount former of dwellings in 2013/14 artified to 28% discount former of dwellings in 2013/14 artified to 28% discount former of dwellings in 2013/14 artified to 28% discount former of dwellings in 2013/14 artified to 28% discount former of dwellings in 2013/14 artified to 28%			000	100	1711	000	1022	230	243	- 7	2,018
6. Number of chargeable dwellings fire disabled reduction on a boundaries for chargeable dwellings fire disabled reduction on a boundaries for chargeable dwellings fire disabled reduction on a boundaries for chargeable dwellings fire disabled reduction on a boundaries fire duction on a share by vitue of disabled relactively subject to concil tax chargeable dwellings and extractions with the chargeable dwellings and extractions with the chargeable dwellings in line 7 entitled to a 25% discount former A and C exemptions and class bed relief (line 5 after reduction)  1. Annuable of dwellings in line 7 entitled to a 25% discount former A and C exemptions and class bed relief (line 8 x 0.75) + (line 9 x 0.75) + (line 10 x	3. Number of dwellings eligible for CTRS		306	1794	2151	816	254	27	16	<del>-</del>	5,365
6. Number of chargeable dwellings filtre 4) subject to disabled reduction on 30 November 2012  6. Number of dwellings effectively subject to council tax for this sable reduction)  7. Number of dwellings effectively subject to council tax for this sable treduction)  7. Number of dwellings affectively subject to council tax for this sable treduction)  7. Number of dwellings affectively subject to council tax for this sable treduction)  8. Eact of number of dwellings affectively subject to council tax for this sable to dwellings affectively subject to council tax for this sable t	4. No.of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		1,044	4,615	10,602	10.686	5,103	2.363	2.813	359	37,585
6. Number of dwellings effectively subject to council tax for this band by virtue of dwellings effectively subject to council tax for this band by virtue of dwellings effectively subject to council tax for this band by virtue of dwellings effectively subject to council tax for this band by virtue of dwellings effectively subject to council tax for this band by virtue of dwellings effectively subject to council tax for this band by virtue of discount (frome x 4-5+6)  1. 060 4,653 10,601 10,660 5,089 2,365 2,804 and discount (frome x 4-6+6)  1. 060 4,653 10,601 10,660 5,089 2,365 2,804 and discount (frome x 4-6+6)  1. 060 4,653 10,601 10,660 5,089 2,365 2,804 and discount (frome x 4-6+6)  1. 060 4,653 10,601 10,660 5,089 2,365 2,804 and discounts of dwellings in line 7 entitled to a 26% discount of dwellings in line 7 entitled to a 26% discount of dwellings in line 7 entitled to a 26% discount of dwellings in line 7 entitled to a 26% discounts of dwellings after discounts of dwellings after discounts (line 8 x 0.75) + (line 9 x 0.75) + (line	5. Number of chargeable dwellings (line 4) subject to		•			•	•	•			
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction) 7. Number of dwellings in line 7 antitled to a 25% discount (former A and C exemptions) 9. Let of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions) 9. Let of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions) 9. Let of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions) 9. Let of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions) 9. Lumber of dwellings in line 7 entitled to a 50% discount on 30 November 2012 10. Number of dwellings in line 7 entitled to a 50% discounts 11. Additional 50% discounts for new dwellings 12. Subject of the 12 o	disabled reduction on 30 November 2012		0	9	54	53	27	13	15	9	184
band by virtue of disabled relief (line 5 after reduction)  1. Number of devellings in line 7 entitled to a 25% discount former A and C exemptions)  2. Est. of number of devellings in line 7 entitled to a 25% discount former A and C exemptions)  3. Est. of number of devellings in line 7 entitled to a 25% discount former A and C exemptions)  3. Est. of number of devellings in line 7 entitled to a 25% discount former A and C exemptions)  3. Number of devellings in line 7 entitled to a 25% discount former A and C exemptions)  3. Number of devellings in line 7 entitled to a 25% discount former A and C exemptions)  3. Number of devellings in line 7 entitled to a 25% discount former on 30 November 2012  3. Number of devellings in line 7 entitled to a 25% discount former of devellings in line 7 entitled to a 50% discounts for rew devellings  3. Number of devellings in line 7 entitled to a 50% discount former of devellings in line 7 entitled to a 50% discounts for rew devellings  3. Number of devellings in line 7 entitled to a 50% discounts for rew devellings  3. Number of devellings in line 7 entitled to a 50% discounts for rew devellings  4. Number of devellings in line 7 entitled to a 50% discounts for rew devellings  4. Number of devellings in line 7 entitled to a 50% discounts for rew devellings  4. Number of devellings in line 7 entitled to a 50% discounts for rew devellings  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings in line 7 entitled to a 50% discounts  4. Number of devellings and 1 in v. 0.5) + (line 9 x 0.75) + (line 9 x 0.75) + (li	6. Number of dwellings effectively subject to council tax for this			_							
T. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4.5+6)  3. Eact of thargeable dwellings adjusted in accordance with diseased charges and 6 (lines 4.5+6)  3. Eact of thinse 5 and 6 (lines 4.5+6)  3. Eact of thinse 5 and 6 (lines 4.5+6)  3. Eact of thinse 6 and 6 (lines 4.5+6)  3. Eact of thinse 6 and 6 (lines 4.5+6)  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemption and C exemption former of dwellings in line 7 exemptions  3. Number of dwellings in line 7 entitled to a 25% discount former A and C exemption and C exemption and discounts  4. A graph of a contributions in lieu (in expect of Class O exempt dwellings) in 2013/14  4. A graph of the 2 contributions in lieu (in expect of Class O exempt dwellings) in 2013/14  4. At projected collection rate of 97%  4. A graph of the 2 contributions in lieu (in expect of Class O exempt dwellings) in 2013/14  4. At projected collection rate of 97%  4. A graph of the 2 contributions in lieu (in expect of Class O exempt dwellings) in 2013/14  4. A graph of the 2 contributions in lieu (in expect of Class O exempt dwellings) in 2013/14  4. A graph of the	band by virtue of disabled relief (line 5 after reduction)	0	16	54	53	27	13	5	9		184
Second completed to a 25% of a 2,000	7. Number of chargeable dwellings adjusted in accordance with										
8. Est. of number of dwellings in line 7 entitled to a 25% discount former A and C exemptions) 6. 15 62 106 107 56 18 39 6. 15 62 106 107 56 18 39 6. 15 62 106 107 56 18 39 6. 15 62 106 18 39 6. 15 62 106 18 39 6. 15 62 106 18 39 6. 15 62 10 18 39 6. 15 62 10 11 6. 1463 548 497 6. 10. Number of dwellings in line 7 entitled to a 50% discount on a 30 November 2012 6. 10. Number of dwellings in line 7 assumed to be entitled to no 30 November 2012 6. 10. Number of dwellings in line 7 assumed to be entitled to no 30 November 2012 6. 10. Number of dwellings in line 7 assumed to be entitled to no 30 November 2012 6. 10. Number of dwellings in line 7 assumed to be entitled to no 30 November 2012 6. 10. Number of dwellings in line 7 assumed to be entitled to no 30 November 2012 6. 10. Number of dwellings after discounts.  6. 10. 11	lines 5 and 6 (lines 4-5+6)	0	1,060	4,653	10,601	10,660	5,089	2,365	2,804	353	37,585
Giscount (former A and C exemptions)  9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012  10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012  11. Number of dwellings after discounts, resemptions and disabled relief (line 8 x 0.75) + (line 9	8. Est. of number of dwellings in line 7 entitled to a 25%							ā	•		
9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012 10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012 10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012 11. Additional 50% discounts for new dwellings in line 7 entitled to a 50% discounts on 30 November 2012 12. Number of dwellings in line 7 assumed to be entitled to no discounts (line 7 assumed to be entitled to no discounts (line 8 x 0.75) + (line 9 x 0.75) + (line 12] 13. Number of band D equivalents (line 13 x line 14) 14. Number of band D equivalents (line 13 x line 14) 15. Number of band D equivalents (line 13 x line 14) 16. Number of band D equivalents (line 14 x line 15) 17. At projected collection rate of 97% 18. At projected collection rate of 97% 19. At projected collection rate of 97%  19. At projected collection rate of 97%  10. At projected a collection rate of 97%  11. Additional 50% discounts of 44.07 and 14.07 a	discount (former A and C exemptions)	0	15	62	106	107	56	18	39	က	406
on 30 November 2012  10. Number of dwellings in line 7 entitled to a 50% discount to	9. Number of dwellings in line 7 entitled to a 25% discount										
wellings  0	수 on 30 November 2012	0	814	3,570	4,432	3,416	1,463	548	497	29	14.769
wellings  0 4 8 25 29 15 12 28  med to be entitled to no  0 219 980 5,970 7,051 3,530 1,777 2,229  gs after discounts,  × 0.75) + (line 9 × 0.75) +  0.00 846.75 3,724.50 9,420.00 9,736.25 4,689.25 2,212.50 2,650.50  519 619 719 819 1 1119 1319 1319 1519  e 13 × line 14)  0.00 564.50 2,896.83 8,373.33 9,736.25 5,731.31 3,195.83 4,417.50	10. Number of dwellings in line 7 entitled to a 50% discount				•						
wellings 0 8 33 68 57 25 10 11  med to be entitled to no 0 219 980 5,970 7,051 3,530 1,777 2,229  gs after discounts,	on 30 November 2012	0	4	œ	25	29	15	12	28	16	137
med to be entitled to no 0 219 980 5,970 7,051 3,530 1,777 2,229 gs after discounts, × 0.75) + (line 9	11 Additional 50% discounts for new dwellings	0	∞	33	99	57	25	10	7-	2	214
980 5,970 7,051 3,530 1,777 2,229 gs after discounts,  × 0.75) + (line 9 × 0.75) +  0.00 846.75 3,724.50 9,420.00 9,736.25 4,689.25 2,212.50 2,650.50    5/9 6/9 7/9 8/9 1 11/9 13/9 15/9 15/9    e 13 × line 14)	12. Number of dwellings in line 7 assumed to be entitled to no										
gs after discounts, × 0.75) + (line 9 × 0.75)	discounts (lines 7-8-9-10-11)	0		980	5,970	7,051	3,530	1,777	2,229	303	22,059
6.00 846.75 3,724.50 9,420.00 9,736.25 4,689.25 2,212.50 2,650.50 5/9 6/9 7/9 8/9 1 11/9 13/9 15/9 15/9 sontributions in lieu (in in 2013/14 l Billing Authority (line	13. Total equivalent number of dwellings after discounts, exemptions and disabled relief filine 8 x 0.75) + (line 9 x 0.75) +										
5\(\text{6}\) 6\(\text{9}\) 7\(\text{9}\) 8\(\text{9}\) 1 11\(\text{9}\) 13\(\text{9}\) 15\(\text{9}\) 5\(\text{1}\) 13\(\text{9}\) 15\(\text{9}\) 5\(\text{1}\) 13\(\text{1}\) 15\(\text{9}\) 5\(\text{1}\) 13\(\text{1}\) 15\(\text{9}\) 15\(\text{9}\) 15\(\text{9}\) 15\(\text{1}\) 13\(\text{1}\) 15\(\text{9}\) 15\(\text{9}\) 15\(\text{1}\) 13\(\text{1}\) 15\(\text{9}\) 15\(\text{1}\) 15\(1	(lines 10 and 11 x 0.5) + line 12]	0.00	846.75	3,724.50	9,420.00	9,736.25	4,689.25	2.212.50	2,650.50	336.00	33.615.75
e 13 x line 14) 0.00 564.50 2,896.83 8,373.33 9,736.25 5,731.31 3,195.83 4,417.50 contributions in lieu (in n. 2013/14 ling Authority (line	14. Ratio to band D	6\9	619	7/9	8/9	~	11/9	13/9	15/9	18/9	
ontributions in lieu (in no 2013/14 I Billing Authority (line	15. Number of band D equivalents (line 13 x line 14)	0.00	564.50	2.896.83	8,373,33	9.736.25	5.731.31	3.195.83	4.417.50	672.00	35.587.55
respect of Class O exempt dwellings) in 2013/14  17. Tax Base for Oxford City Council Billing Authority (line 15 + line 16)  18. At projected collection rate of 97%	16. Number of band D equivalents of contributions in lieu (in										
17. Tax Base for Oxford City Council Billing Authority (line 15 + line 16) 18. At projected collection rate of 97%	respect of Class O exempt dwellings) in 2013/14										00.00
13 + line 16) 18. At projected collection rate of 97%	17. Tax Base for Oxford City Council Billing Authority (line										
18. At projected collection rate of 97%	15 + line 16)										35,587.55
	18. At projected collection rate of 97%										34,520

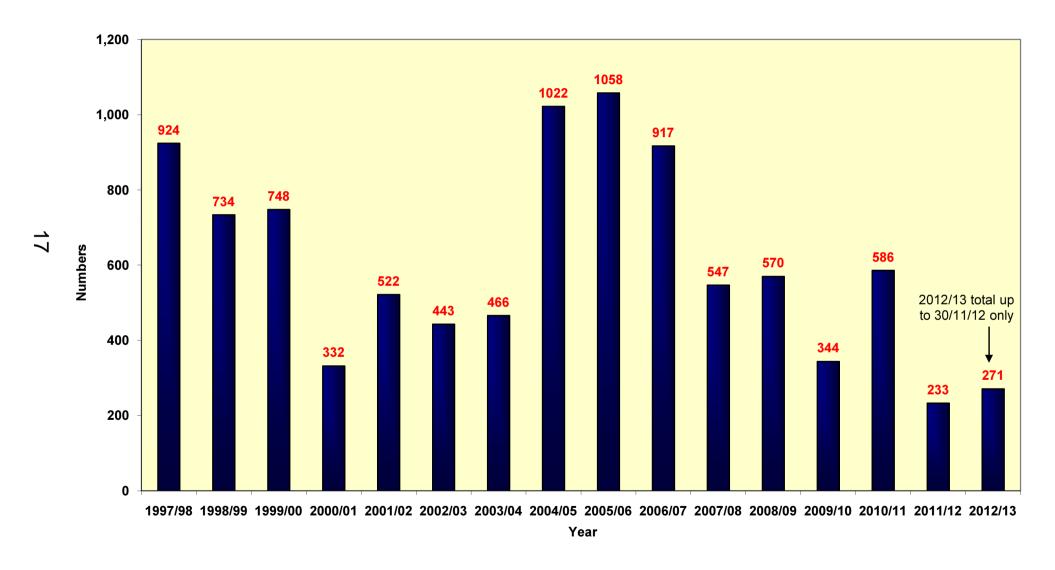


# Statement of Numbers and Bands of all Properties shown in the 1993 Valuation List for the Billing Authority Area of Oxford BA Code 3110 As at 26-NOV-2012

Band	Numbers
Α	2311
В	9090
С	18707
D	15654
Е	6783
F	2800
G	3152
Н	574
Grand Total of A	59071

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#### Net annual growth in Council Tax dwellings totals



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### Appendix 5

### Risk Register

#### Council report - Setting of the Council Tax Base 2013-14

#### **Author – Adrian Wood (Finance)**

Date – December 17<sup>th</sup> 2012

No.	Risk Description Link to Corporate Obj	Gr Ris	oss sk	Cause of Risk	Mitigation	Ne Ris		Further Management of Ris Transfer/Accept/Reduce/Av				itorir iven	_	Current Risk
	Score <b>Impact Score</b> : 1 : ost Certain	=Ins	ignific	ant; 2 = Minor; 3 = Mode	rate; 4 = Major; 5 = Catastro	phic	F	Probability Score: 1 = Rare;	2 = Unlikely; 3 = Pos	sible	e; 4	= Lil	kely; 5	; =
19		I	Р		Mitigating Control: Level of Effectiveness: (HML)	I	Р	Action: Action Owner: Mitigating Control: Control Owner:	Outcome required: Milestone Date:	Q 1 (3) (1) (1)	Q Q (3) (3) (3)	Q 3 © ① ①	Q4 ③ ① ①	I P
	COUNCIL TAX DEBIT A reduced debit (and lower tax base) would mean the City Council having to borrow to meet the Precept demands of the County Council and the Thames Valley Police. Also the City Council would have less Council Tax Income to fund services.	4	3	There could be less new builds than estimated in the remainder of 2012/13 and in 2013/14. In addition there could be increased numbers of exemptions/discount cases.	Assumptions used in numbers of new builds are conservative. The estimate is reduced by 50% to allow for possible delays in these new properties being built and occupied in 2013/14. The base for the number of Exemptions is the peak of 2012/13. Customer Services are reviewing existing exemption and discount cases to ensure these should still be granted.	3	2	Continuing monitoring of external trends (Adrian Wood). Monthly position on actual tax base is calculated and reported to the Heads of Service of Customer Services and Finance (Adrian Wood). Significant changes to be reported to CEB (Adrian Wood). Mitigating control owner: Nigel Kennedy	Assumptions remain as accurate as possible to minimise the possibility of shortfall. Monthly reviews.					

				Assumptions are based on prior years/historical trends and take account of external impacts.						
COUNCIL TAX COLLECTION RATE A shortfall in income actually received would mean the City having to borrow to meet the Precept demands (see above).	4	3	Taxpayers withholding some or all of their Council Tax payments	We eventually collect over 99% of the collectable debit for each period. Customer Services carry out regular reminder runs in cases of non-payment followed by Magistrates Court proceedings (if necessary).	3	2	Monthly position on collection rate for current year (and arrears) is calculated and reported (Adrian Wood). Significant changes to be reported to CEB (Adrian Wood). Mitigating control owner: Nigel Kennedy	Collection rate remains as on course as possible to minimise the possibility of shortfall.  Monthly reviews.		