

**Law and Governance**

Direct Line: 01865 252214

E-mail: [fullcouncil@oxford.gov.uk](mailto:fullcouncil@oxford.gov.uk)

**Town Hall**

St. Aldate's  
Oxford OX1 1BX

[www.oxford.gov.uk](http://www.oxford.gov.uk)



Central Number: 01865 249811

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



INVESTORS  
IN PEOPLE



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**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
<b><u>City Council Total</u></b>	<b><u>41,291</u></b>

(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**

- 1 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).
- 3 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.
- 4 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.
- 5 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.

- 6 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**

- 7 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.
- 8 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.
- 9 The difference between grant and loss of council tax income is therefore projected to be circa £188k for the Council.
- 10 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**

- 11 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 through 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

12 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**

13 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 1<sup>st</sup> 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**

- 14 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 :

<b>Council Tax Bases</b>				
	<b>2012/13</b>	<b>2013/14</b>	<b>Change</b>	
	<b>Nos</b>	<b>Nos</b>	<b>Nos</b>	<b>%</b>
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
<b>City Council Total</b>	<b>47,134</b>	<b>41,291</b>	<b>-5,843</b>	<b>-12.4</b>

### **Reasons for reduction in Council Tax Base**

- 16 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**

- 17 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**

- 18 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.
- 19 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**

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

**Equalities Impact Assessment**

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

**Financial Implications**

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

**Legal implications**

- 23 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>.

**Name and contact details of author:** Adrian Wood  
Finance Performance Officer  
Ext: 2619  
Email: awood@oxford.gov.uk

**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  
TOTAL FOR OXFORD CITY COUNCIL BILLING AUTHORITY**

(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		3	11	22	19	8	3	4	1	71
1b. Estimated new dwellings 2013-14		8	33	68	57	25	10	11	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		560	2472	3053	1048	287	31	16	1	7,468
4. No. of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		1,416	5,933	14,550	12,900	5,489	2,523	2,905	365	46,081
5. Number of chargeable dwellings (line 4) subject to disabled reduction on 30 November 2012		2	19	87	70	32	14	16	8	248
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)		19	87	70	32	14	16	8		248
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)		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% discount (former A and C exemptions)	0	20	82	126	121	57	22	39	3	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	5	13	43	31	17	13	31	16	169
11. Additional 50% discounts for new dwellings	0	8	33	68	57	25	10	11	2	214
12. Number of dwellings in line 7 assumed to be entitled to no discounts (lines 7-8-9-10-11)	2	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)+(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	5/9	6/9	7/9	8/9	1	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										0.00
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 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		254	413	1,405	262	131	55	9	1	2,530
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		1	15	20	7	4	2	0	0	49
3. Number of dwellings eligible for CTRS		98	113	180	18	8	0	0	0	417
4. No. of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		155	285	1,205	237	119	53	9	1	2,064
5. Number of chargeable dwellings (line 4) subject to disabled reduction on 30 November 2012		1	1	10	0	0	1	0	1	14
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	1	1	10	0	0	1	0	1		14
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)	1	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	1	2	3	3	0	4	0	0	13
9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012	0	134	239	415	78	32	5	4	0	907
10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012	0	0	3	16	0	0	1	2	0	22
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)	1	20	50	761	156	88	42	4	0	1,122
13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 8 x 0.75) +(line 9 x 0.75)+ (lines 10 and 11 x 0.5) + line 12]	1.00	121.25	232.25	1,082.50	216.75	112.00	49.25	8.00	0.00	1,823.00
14. Ratio to band D	519	619	719	819	1	1119	1319	1519	1819	
15. Number of band D equivalents (line 13 x line 14)	0.56	80.83	180.64	962.22	216.75	136.89	71.14	13.33	0.00	1,662.36
16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14										0.00
17. Tax Base for Oxford City Council Billing Authority (line 15 + line 16)										1,662.36
18. At projected collection rate of 97%										1,612

**APPENDIX 2**

**SETTING OF THE COUNCIL TAX BASE FOR 2013/2014  
TOTAL FOR OLD MARSTON PARISH 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		85	79	301	784	149	21	64	3	1,486
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		0	0	15	15	2	0	2	0	34
3. Number of dwellings eligible for CTRS		13	12	37	54	5	1	0	0	122
4. No. of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		72	67	249	715	142	20	62	3	1,330
5. Number of chargeable dwellings (line 4) subject to disabled reduction on 30 November 2012		1	0	2	7	1	0	1	0	12
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	1	0	2	7	1	0	1	0		12
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)	1	71	69	254	709	141	21	61	3	1,330
8. Est. of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions)	0	2	10	2	2	0	0	0	0	16
9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012	0	43	31	107	201	35	8	16	0	441
10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012	0	1	0	1	1	0	0	0	0	3
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)	1	25	28	144	505	106	13	45	3	870
13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 8 x 0.75) +(line 9 x 0.75)+ (lines 10 and 11 x 0.5) + line 12]	1.00	59.25	58.75	226.25	657.75	132.25	19.00	57.00	3.00	1,214.25
14. Ratio to band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
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	6.00	1,234.69
16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14										0.00
17. Tax Base for Oxford City Council Billing Authority (line 15 + line 16)										1,234.69
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**

(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	0	15	277	264	996	100	90	22	0	1,764
1a. Estimated new dwellings for Dec 1 - Mar 31	0	0	0	0	0	0	0	0	0	0
1b. Estimated new dwellings 2013-14	0	0	0	0	0	0	0	0	0	0
2. Number of dwellings exempt 2013/14	1	1	3	8	17	1	1	1	0	32
3. Number of dwellings eligible for CTRS	1	1	84	42	61	4	2	0	0	194
4. No. of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)	0	13	190	214	918	95	87	21	0	1,538
5. Number of chargeable dwellings (line 4) subject to disabled reduction on 30 November 2012	0	0	0	3	4	0	0	0	0	7
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	0	0	3	4	0	0	0	0		7
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)	0	13	193	215	914	95	87	21	0	1,538
8. Est. of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions)	0	0	4	5	7	1	0	0	0	17
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
10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012	0	0	0	0	1	1	0	0	0	2
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	3	30	119	686	70	75	19	0	1,002
13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 8 x 0.75) +(line 9 x 0.75)+(lines 10 and 11 x 0.5) + line 12]	0.00	10.50	152.25	191.00	856.75	88.50	84.00	20.50	0.00	1,403.50
14. Ratio to band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
15. Number of band D equivalents (line 13 x line 14)	0.00	7.00	118.42	169.78	856.75	108.17	121.33	34.17	0.00	1,415.62
16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14										0.00
17. Tax Base for Oxford City Council Billing Authority (line 15 + line 16)										1,415.62
18. At projected collection rate of 97%										1,373

**APPENDIX 1**

**SETTING OF THE COUNCIL TAX BASE FOR 2013/2014  
TOTAL FOR BLACKBIRD LEYS PARISH 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	1	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		11	27	30	5	0	0	0	0	73
3. Number of dwellings eligible for CTRS		142	469	643	99	16	1	0	0	1,370
4. No. of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)		132	776	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	2	18	6	4	0	0	1	31
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)		0	18	6	4	0	0	1		31
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)		0	792	2,268	342	26	0	1	1	3,564
8. Est. of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions)		0	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	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	2	1	0	1	0	1	0	5
11. Additional 50% discounts for new dwellings		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	-93	1,344	214	15	0	0	1	1,497
13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 8 x 0.75) + (line 9 x 0.75) + (lines 10 and 11 x 0.5) + line 12]		0.00	77.25	2,036.75	310.00	23.00	0.00	0.50	1.00	3,046.00
14. Ratio to band D		519	619	819	1	1119	1319	1519	1819	
15. Number of band D equivalents (line 13 x line 14)		0.00	51.50	1,810.44	310.00	28.11	0.00	0.83	2.00	2,667.60
16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14										0.00
17. 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  
TOTAL FOR UNPARISHED AREA OF THE OXFORD CITY 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	1,672	7,049	13,784	13,164	2,633	6,357	3,057	568	48,284	
1a. Estimated new dwellings for Dec 1 - Mar 31	3	11	22	19	3	8	4	1	71	
1b. Estimated new dwellings 2013-14	8	33	68	57	10	25	11	2	214	
2. Number of dwellings exempt 2013/14	333	684	1,121	1,738	256	1,033	243	211	5,619	
3. Number of dwellings eligible for CTRS	306	1,794	2,151	816	27	254	16	1	5,365	
4. No. of chargeable dwellings for 2013/14 (lines 1+1a+1b -2-3)	1,044	4,615	10,602	10,686	2,363	5,103	2,813	359	37,585	
5. Number of chargeable dwellings (line 4) subject to disabled reduction on 30 November 2012	0	16	54	53	13	27	15	6	184	
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	0	16	53	27	13	13	6		184	
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6)	0	1,060	4,653	10,601	10,660	5,089	2,365	353	37,585	
8. Est. of number of dwellings in line 7 entitled to a 25% discount (former A and C exemptions)	0	15	62	106	107	56	18	39	406	
9. Number of dwellings in line 7 entitled to a 25% discount on 30 November 2012	0	814	3,570	4,432	3,416	1,463	548	497	14,769	
10. Number of dwellings in line 7 entitled to a 50% discount on 30 November 2012	0	4	8	25	29	15	12	28	137	
11. Additional 50% discounts for new dwellings	0	8	33	68	57	25	10	2	214	
12. Number of dwellings in line 7 assumed to be entitled to no discounts (lines 7-8-9-10-11)	0	219	980	5,970	7,051	3,530	1,777	303	22,059	
13. Total equivalent number of dwellings after discounts, exemptions and disabled relief [(line 8 x 0.75) +(line 9 x 0.75)+(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	336.00	33,615.75	
14. Ratio to band D	519	619	719	819	1	1119	1319	1519	1819	
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
16. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2013/14									0.00	
17. Tax Base for Oxford City Council Billing Authority (line 15 + line 16)										35,587.55
18. At projected collection rate of 97%										34,520



# APPENDIX 3

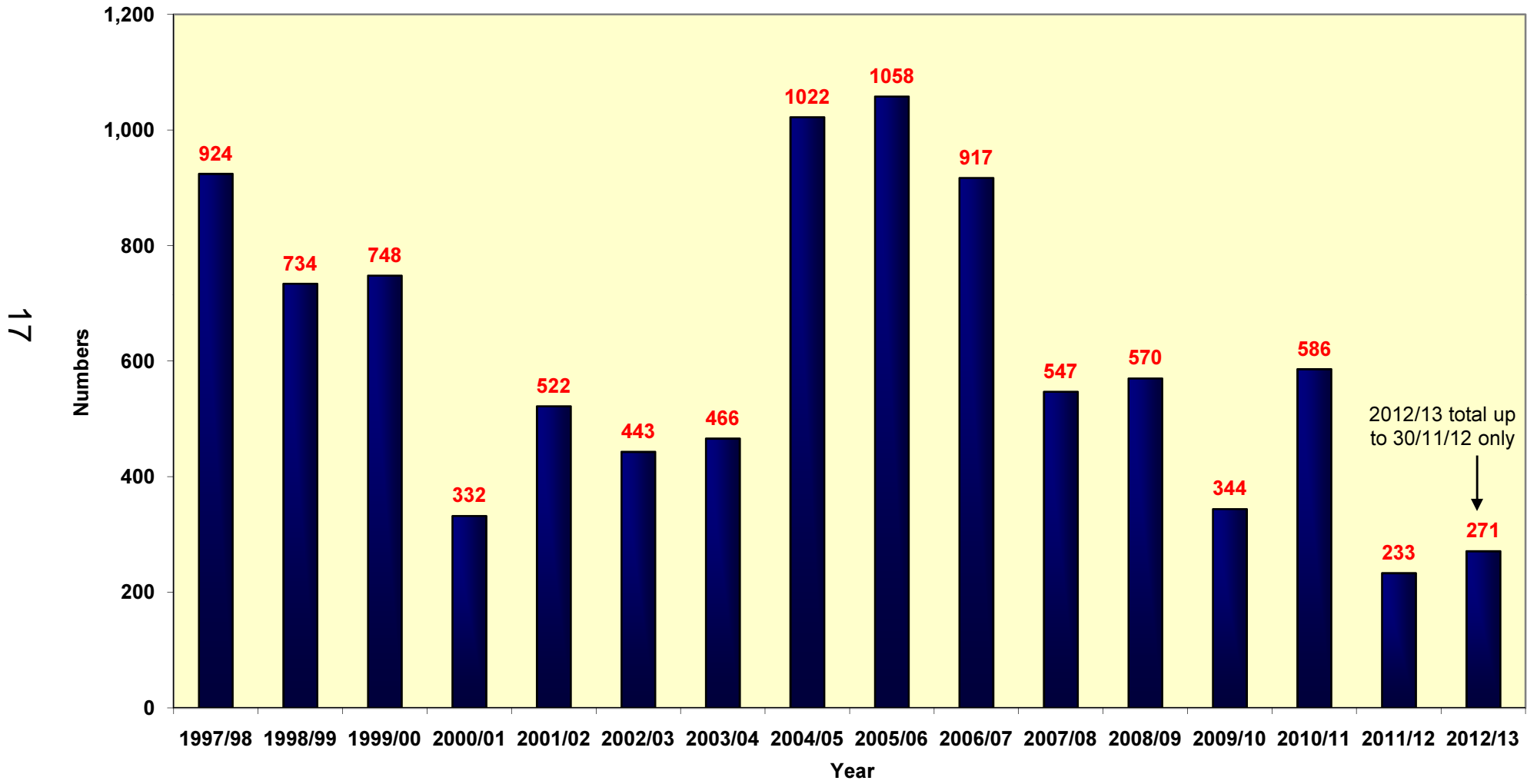


**Statement of Numbers and Bands  
of all Properties shown in the  
1993 Valuation List for the  
Billing Authority Area  
of Oxford  
BA Code 3110  
As at 26-NOV-2012**

<b>Band</b>	<b>Numbers</b>
A	2311
B	9090
C	18707
D	15654
E	6783
F	2800
G	3152
H	574
<b>Grand Total of All Properties In Valuation List</b>	<b>59071</b>

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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

Date – December 17<sup>th</sup> 2012

Author – Adrian Wood (Finance)

No.	Risk Description Link to Corporate Obj	Gross Risk		Cause of Risk	Mitigation	Net Risk		Further Management of Risk: Transfer/Accept/Reduce/Avoid	Monitoring Effectiveness				Current Risk		
Risk Score <b>Impact Score:</b> 1 =Insignificant; 2 = Minor; 3 = Moderate; 4 = Major; 5 = Catastrophic Almost Certain						<b>Probability Score:</b> 1 = Rare; 2 = Unlikely; 3 = Possible; 4 = Likely; 5 =									
19		I	P		Mitigating Control: Level of Effectiveness: (HML)	I	P	Action: Action Owner:	Outcome required: Milestone Date:	Q	Q	Q	Q4	I	P
											1	2	3		
	<b>COUNCIL TAX DEBIT</b> 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.										
	<b>COUNCIL TAX COLLECTION RATE</b> 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.						