

## Council Tax and Precepts 2012/13

### Council Tax Data

1. In order to set its budget for the forthcoming year, the County Council needs to calculate its council tax requirement. This is the amount that the council needs to raise from council tax to meet its expenditure after taking account of the income it will accrue from the following
  - (a) **the amount to be received from specific grants.** Government departments notify the County Council of any specific grants that it will receive prior to the start of the new financial year;
  - (b) **the amount to be received from National Non-Domestic Rates and Revenue Support Grant.** This is determined by Government within the Local Government Finance Settlement. We received our provisional 2012/13 figure on 8 December 2011 in the consultation on the Local Government settlement;
  - (c) **any surpluses/shortfalls on the council tax collection funds for earlier years and the estimated position for the current year.** Each district council must make this calculation and notify the County Council of its share before 22 January 2012;
  - (d) **the amount expected to be received from fees, charges and contributions.**
2. In order to set its council tax for the forthcoming year, the County Council needs to calculate its council tax requirement and have available the following information:
  - (a) **the council tax base, expressed in terms of Band D equivalent properties.** Each district council must formally notify the County Council of the tax base for its area before 31 January 2012. For 2012/13 the tax base is determined by adjusting the tax base for RSG purposes for any increase arising from reductions in the discounts for second homes and then applying a factor for estimated losses on collection.
3. Based on the final information on funding and assuming a council tax requirement of **£284.298m** as shown in the proposed Medium Term Financial Plan (Annex 1) the calculation of the Band D Council Tax for 2012/13 is as follows:

## Council Tax Calculation 2012/13

	£m
County Council net expenditure after specific grants	401.210
Less: Revenue Support Grant	-2.193
National Non-Domestic Rates	-113.119
Collection Fund Adjustments	-1.600
<b>Council Tax Requirement (R)</b>	<b>284.298</b>

RSG Tax Base (Band D Equivalent Properties)	248,979
Council Tax Base (Assuming losses on collection) (T)	244,724
<b>Band D Council Tax (R/T)</b>	<b>£1,161.71</b>

Each £1 million variation in budget will change the Band D council tax by about £4.09 or 0.35%.

The calculation of the council tax for the other bands is shown below in Table 1. Table 2 analyses the tax base over each district council area and allocates the estimated County Council precept to each area relative to their tax base.

**Table 1**

### Council Tax by Property Band for Oxfordshire County Council

Assuming a Band D council tax of £1,161.71, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2011/12 £ p
A	Up to £40,000	6/9	774.47
B	Over £40,000 and up to £52,000	7/9	903.55
C	Over £52,000 and up to £68,000	8/9	1,032.63
D	Over £68,000 and up to £88,000	9/9	1,161.71
E	Over £88,000 and up to £120,000	11/9	1,419.87
F	Over £120,000 and up to £160,000	13/9	1,678.03
G	Over £160,000 and up to £320,000	15/9	1,936.18
H	Over £320,000	18/9	2,323.42

N.B. The appropriate district/parish and police council tax and the effect of agreed expenditure proposals will need to be added to give the total council tax charge.

**Table 2****Allocation of Precept to Districts**

The County Council precept (£284.298m) is the sum of the council tax income required to fund the Council's budget.

District Council	RSG Tax Base	Council Tax Base		Assumed Precept Due
		Collection Rate Adjusted for Losses on Collection/ Discount Reductions %	Number	£000
Cherwell	51,580.0	97.77	50,429.0	58,584
Oxford City	48,271.0	97.64	47,133.9	54,756
South Oxfordshire	56,605.0	98.32	55,652.2	64,652
Vale of White Horse	49,805.0	98.54	49,075.5	57,011
West Oxfordshire	42,718.0	99.33	42,433.0	49,295
<b>TOTAL</b>	<b>248,979.0</b>	<b>98.29</b>	<b>244,723.6</b>	<b>284,298</b>

Formal approval is required under the council tax legislation for:

- The County Council's precept, allocated to district councils pro rata to their share of the council tax base for the County Council;
- The council tax figures for the County Council for a Band D equivalent property and a calculation of the equivalent council tax figure for all other bands.

The information must be given to district councils by 1 March 2012.