

Council Tax and Precepts 2011/12

Council Tax Data

1. In order to set its council tax, the County Council needs the following information:
 - (a) **the County Council's budget requirement for 2011/12.** This is the County Council's net expenditure to be financed by the council tax, National Non-Domestic Rates (NNDR) and Revenue Support Grant (RSG). This is determined by the Council when it formally sets the budget;
 - (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 2011/12 figure on 13 November 2010 in the consultation 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 2011. The County Council must take these adjustments into account in setting its precept and the council tax figures for 2011/12;
 - (d) **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 2011. For 2011/12 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.
2. Based on the final information on funding and assuming a budget of £407.484m as shown in the proposed Medium Term Financial Plan (Annex 1) the calculation of the Band D Council Tax for 2011/12 is as follows:

Council Tax Calculation 2011/12

County Council Budget Requirement	£407.484m	
Less : Revenue Support Grant	£-28.728m	
National Non-Domestic Rates	£-93.094m	
Less Collection Fund Adjustments	£-2.988m	
Council Tax Income Required	£282.674m	(P)
RSG Tax Base (Band D Equivalent Properties)	247,610	
Council Tax Base (Assuming losses on collection)	243,326	(B)
Band D Council Tax	£1,161.71	(P/B)

Each £1 million variation in budget will change the Band D council tax by about £4.11 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 (£282.674m) 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	51,305.0	98.11	50,337.0	58,477
Oxford City	47,790.0	98.31	46,984.0	54,582
South Oxfordshire	56,438.0	98.09	55,359.7	64,312
Vale of White Horse	49,509.0	97.81	48,426.0	56,257
West Oxfordshire	42,568.0	99.18	42,219.0	49,046
TOTAL	247,610.0	98.27	243,325.7	282,674

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 2011.