

**Service & Resource Planning 2010/11 - 2014/15**  
**Council Tax and Precepts 2010/11**

**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 2010/11.** This is the County Council's net expenditure to be financed by the council tax, National Non-Domestic Rates (NDR) 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 confirmation of our 2010/11 figure on 20 January 2010 in the final 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 2010. The County Council must take these adjustments into account in setting its precept and the council tax figures for 2010/11;
  - (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 2010. For 2010/11 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 £389.870m as shown in the proposed Medium Term Financial Plan (Annex 1) the calculation of the Band D Council Tax for 2010/11 is as follows:

## Council Tax Calculation 2010/11

	No.	£	
County Council Budget Requirement		389.870m	
Less:			
Revenue Support Grant		-13.481m	
National Non-Domestic Rates		-92.840m	
Collection Fund Adjustments		-2.357m	
<b>Council Tax Income Required</b>		<b>281.192m</b>	(P)
RSG Tax Base (Band D Equivalent Properties)	249,063.0		
Council Tax Base (Assuming losses on collection)	242,050.5		(B)
<b>Band D Council Tax</b>		<b>£1,161.71</b>	(P/B)

Each £1 million variation in budget will change the Band D council tax by about £4.13 or 0.37%.

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	2010/11 £ 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 (£281.192m) 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	£
Cherwell	51,760.0	96.82	50,113.0	58,216,773
Oxford City	48,604.0	96.04	46,680.0	54,228,623
South Oxfordshire	56,013.0	98.46	55,152.3	64,070,678
Vale of White Horse	48,850.0	98.67	48,199.0	55,993,260
West Oxfordshire	43,836.0	95.60	41,906.2	48,682,852
<b>TOTAL</b>	<b>249,063.0</b>	<b>97.18</b>	<b>242,050.5</b>	<b>281,192,486</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 2010.