

Council Tax and Precepts 2013/14

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 Revenue Support Grant and the Business Rates Top Up under the Business Rates Retention Scheme.** These amounts are determined by Government within the Local Government Finance Settlement. Final settlement figures were announced on 4 February 2013;
 - (c) **the amount to be received for the County Council's share of Non-Domestic Rating Income.** Each district council was required to notify the County Council of its share of business rates by 31 January 2013;
 - (d) **any surpluses/shortfalls on the council tax collection funds for earlier years and the estimated position for the current year.** Each district council was required to make this calculation and to notify the County Council of its share by 24 January 2013;
 - (e) **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 was required to formally notify the County Council of the tax base for its area before 31 January 2013. For 2013/14 the tax base reflects the reduction arising from the new localised council tax support scheme and any increase arising from changes to discounts/exemptions on second homes and empty properties. A factor for estimated losses on collection has been applied to the revised tax base.
3. Based on the final information on funding and assuming a council tax requirement of **£268,449,208** as shown in the proposed Medium Term Financial Plan (Annex 1) the calculation of the Band D Council Tax for 2013/14 is as follows:

Council Tax Calculation 2013/14

	£m
County Council net expenditure after specific grants	430.680
Less: Revenue Support Grant	-94.487
Business Rates Top Up	-35.694
Non-Domestic Rating Income	-27.287
Collection Fund Adjustments	-4.763
Council Tax Requirement (R)	268.449

Council Tax Base (assuming losses on collection) (T)	226,572
Band D Council Tax (R/T)	£1,184.83

Each £1 million variation in budget will change the Band D council tax by about £4.41 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 £1,184.83, the council tax for other bands is as follows:

Property Band	Property Values	Band D Proportion	2013/14 £ p
A	Up to £40,000	6/9	789.89
B	Over £40,000 and up to £52,000	7/9	921.53
C	Over £52,000 and up to £68,000	8/9	1,053.18
D	Over £68,000 and up to £88,000	9/9	1,184.83
E	Over £88,000 and up to £120,000	11/9	1,448.13
F	Over £120,000 and up to £160,000	13/9	1,711.42
G	Over £160,000 and up to £320,000	15/9	1,974.72
H	Over £320,000	18/9	2,369.66

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 (£268,449,208) is the sum of the council tax income required to fund the Council's budget.

District Council	RSG Tax Base Number	Council Tax Base		Assumed Precept Due
		Adjustment for Losses on Collection and Discounts/Exemptions %	Number	£
Cherwell	51,758.4	90.17	46,672.0	55,298,385.76
Oxford City	47,693.5	86.58	41,291.0	48,922,815.53
South Oxfordshire	56,761.8	92.68	52,607.0	62,330,351.81
Vale of White Horse	50,033.9	91.87	45,964.9	54,460,592.47
West Oxfordshire	42,990.0	93.13	40,037.0	47,437,062.40
TOTAL	249,237.6	90.91	226,571.9	268,449,207.97

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 2013.