

Question from Keynsham Town Council:

How is the taxbase calculated for council tax / precept setting? Housing numbers have increased significantly in Keynsham but the figures do not seem to correspond.

Response from Corporate Finance, Bath & North East Somerset Council:

The Local Authorities (Calculation of Council Tax Base) Regulations 2012 specify formulae for calculating the council tax base. The tax base calculation is determined annually by identifying the number of properties liable to be levied and the banding in which the properties are placed and then by applying relevant exemptions, discounts (e.g Single Occupier discounts), including the local council tax support scheme and banding reductions.

The information is compiled for each parish using information on dwellings registered on the Council Tax system and the authority's tax base is built up from these bands. The resultant figures are then adjusted to allow a provision of growth in respect of the larger parishes and any anticipated losses on collection. The information must be agreed and notified to preceptors between **1st December and 31st January** in the financial year preceding that to which the tax base applies.

The provision for growth is based on estimates using Planning information of anticipated new build delivery for the coming year, this figure needs to take into consideration that council tax will only become chargeable as properties become occupied and is risk adjusted to allow for any potential delays, council tax exemptions and discounts that might apply to the new dwellings.

In respect of Keynsham's taxbase for 2018/19 the following table provides a summary of the calculation showing that 99.50 Band D equivalents were added for the full year:

	2018/19 Taxbase Calculations (Band D Equivalent Properties)
Council Tax Base - including impact of exemptions and discounts	6474.06
Local Council Tax Support Scheme	-585.62
Estimate New Homes Growth - Band D Equivalents	99.50
Sub Total	5987.94
Estimated Collection Rate	98.75%
Final Council Tax base - 2018/19	5913.09

The taxbase for 2019/20 will reflect the actual number of additions in 2018/19 plus an estimate of new builds for 2019/20.