

## 8. COUNCIL TAXBASE 2016/17

REPORT OF: Head of Finance  
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Wards Affected: All  
Key Decision: No  
Report to: Council  
16 December 2015

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### Purpose of Report

1. The purpose of this report is for the Council to formally determine the domestic taxbase for the district for 2016/17.

### Summary

2. The report proposes that the domestic taxbase for next year is 57,975.6, an increase of 1.77%. The estimated collection rate is 99.3%.

### Recommendations

3. (a) Pursuant to the Head of Finance's report and in accordance with the Local Authorities (Calculation of Tax Base) (Amendment) (England) Regulations 2003, the amounts calculated by Mid Sussex District Council as its tax base for the whole area for the year 2016/17 shall be 57,975.6 and for each parish area for the year 2016/17 shall be:

|                                |          |
|--------------------------------|----------|
| Albourne                       | 303.1    |
| Ansty & Staplefield            | 876.1    |
| Ardingly                       | 694.1    |
| Ashurst Wood                   | 732.9    |
| Balcombe                       | 809.2    |
| Bolney                         | 616.7    |
| Burgess Hill                   | 11,400.3 |
| Cuckfield                      | 1,649.3  |
| East Grinstead                 | 10,920.6 |
| Fulking                        | 143.5    |
| Hassocks                       | 3,329.1  |
| Haywards Heath                 | 11,270.1 |
| Horsted Keynes                 | 683.3    |
| Hurstpierpoint & Sayers Common | 2,804.9  |
| Lindfield                      | 2,814.7  |
| Lindfield Rural                | 1,326.9  |
| Newtimber                      | 38.4     |
| Poynings                       | 135.7    |
| Pyecombe                       | 111.0    |
| Slaugham                       | 1,159.5  |
| Turners Hill                   | 596.6    |
| Twineham                       | 135.2    |
| West Hoathly                   | 920.5    |
| Worth                          | 4,503.9  |

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### Background

4. The tax base is the divisor used to convert the total net amount required for local authority spending in the area to a level of council tax due for a band D property.

5. A tax base is required to be calculated for each parish area in order to allocate Special Items, which for this Council comprise the precepts of the Parish and Town Councils.
6. It should be noted that setting the tax base is the sole responsibility of the District Council as the Billing Authority and we have given explanations of the individual parish taxbases where requested to the Town and Parish Councils.

### **Method of Calculation**

7. The method of calculation is laid down in the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
8. The starting point is the actual number of properties within each tax band as shown on the Council's Valuation List as at 30th November 2015 (the "Relevant Day") less the actual number of exemptions and discounts at that time. The resulting figures are adjusted to take account of estimated movements within and between bands affecting 2016/17 (i.e. changes from 1st December 2015 to 31st March 2017) to arrive at the number of chargeable properties within each band for the year.
9. The numbers of chargeable properties within each tax band are expressed as band D equivalents. The aggregate of all bands is multiplied by the estimated collection rate to determine the tax base for the area. The collection rate represents the effect of losses on collection due to non-payment. For 2016/17 the estimated rate is adjusted to 99.3%.
10. The calculations referred to in the previous paragraphs are shown in Appendix 1.
11. The 2016/17 tax base so calculated for the whole district is 57,975.6 which represents an increase of 1,005.6 (1.77%) on the tax base for the current year. The effect at parish area level ranges from a decrease of -5.2 to an increase of 299.4 and in percentage terms from -1.8% to +6.9%.
12. The number of property equivalents included in the tax base has risen by 875.2 (1.5%), with an increase in exemptions (60; 9.7%), increase in 50% discounts (1, -1.4%) and increase in 25% discounts (115.0; 0.6%), decrease in council tax support discounts (-144.5, -3.7%), which has meant that the net number of band D equivalent chargeable dwellings has increased by 930.5 (1.8%).

### **Policy Context**

13. It is a legal requirement to set a taxbase for each financial year.

### **Financial Implications**

14. The financial implications are detailed within the body of the report.

### **Risk Management Implications**

15. There is a risk that the projections within the report are not accurate to a significant degree although best endeavours have been used to research, quantify and extrapolate the data upon which the projections are based. This risk can be mitigated by the monitoring of both databases throughout the year, although corrective action can only be undertaken on a year to year basis rather than within the year.

## **Equality and Customer Service Implications**

16. This report has no such implications.

## **Other Material Implications**

17. There are no legal implications as a direct consequence of this report.

## **Background Papers**

Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and Council Tax (Exempt Dwellings) (England) (Amendment) Order 2012.

[Technical Reforms to Council Tax Report and Council Tax Discount Scheme for Mid Sussex Report, Scrutiny Committee for Leader and Service Delivery - 16th August 2012.](#)

The Town and Parish Councils have been provided with the tax base information.

Table 1: **Mid Sussex Tax Base 2016/17 - Analysed by chargeable dwellings**

|  | band A          | band B          | band C           | band D           | band E           | band F           | band G          | band H        | Total            |
|--|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------|---------------|------------------|
| <b>No of dwellings</b>                       |                 |                 |                  |                  |                  |                  |                 |               |                  |
| Property equivalents*                        | 2,058.05        | 6,284.56        | 13,159.49        | 16,459.70        | 10,794.75        | 8,014.59         | 4,246.87        | 373.91        | 61,391.92        |
| Exemptions (various classes)                 | -100.00         | -132.00         | -148.00          | -140.00          | -71.00           | -56.00           | -28.00          | -2.00         | -677.00          |
| Disabled reductions                          | 10.00           | 33.00           | 29.00            | -20.00           | -6.00            | -15.00           | -16.00          | -15.00        | 0.00             |
| <b>Chargeable</b>                            | <b>1,968.05</b> | <b>6,185.56</b> | <b>13,040.49</b> | <b>16,299.70</b> | <b>10,717.75</b> | <b>7,943.59</b>  | <b>4,202.87</b> | <b>356.91</b> | <b>60,714.92</b> |
| Single discounts                             | 1,115.00        | 3,737.00        | 4,864.00         | 4,471.00         | 2,358.00         | 1,186.00         | 552.00          | 36.00         | 18,319.00        |
| Two discounts                                | 4.00            | 2.00            | 10.00            | 5.00             | 4.00             | 14.00            | 23.00           | 11.00         | 73.00            |
| Council Tax Support discounts **             | 323.12          | 1,183.40        | 1,312.70         | 747.65           | 171.59           | 48.06            | 19.45           | 0.30          | 3,806.27         |
| <b>Net chargeable</b>                        | <b>1,364.18</b> | <b>4,066.91</b> | <b>10,506.79</b> | <b>14,431.80</b> | <b>9,954.66</b>  | <b>7,592.03</b>  | <b>4,033.92</b> | <b>342.11</b> | <b>52,292.40</b> |
| Ratio to Band D                              | 6/9ths          | 7/9ths          | 8/9ths           | 9/9ths           | 11/9ths          | 13/9ths          | 15/9ths         | 18/9ths       |                  |
| <b>Band D equivalent</b>                     | <b>909.45</b>   | <b>3,163.15</b> | <b>9,339.37</b>  | <b>14,431.80</b> | <b>12,166.81</b> | <b>10,966.27</b> | <b>6,723.20</b> | <b>684.22</b> | <b>58,384.3</b>  |
| Total multiplied by Collection Rate of 99.3% |                 |                 |                  |                  |                  |                  |                 |               | <b>57,975.6</b>  |

\* Includes estimates of effect of new dwellings and other changes to the valuation list, and increases for local premiums for long-term empty dwellings.

\*\* Reductions under the local council tax support reduction scheme.

Table 2: Mid Sussex Tax Base 2016/17 - Analysed by Parish Area

| Parish area                             | band A       | band B         | band C         | band D          | band E          | band F          | band G         | band H       | Total           |
|---|--------------|----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------|-----------------|
| <b>Albourne</b>                         | 2.9          | 7.7            | 32.0           | 70.2            | 37.0            | 43.0            | 98.9           | 11.4         | <b>303.1</b>    |
| <b>Ansty &amp; Staplefield</b>          | 13.1         | 19.2           | 68.5           | 133.3           | 159.0           | 182.4           | 246.1          | 54.5         | <b>876.1</b>    |
| <b>Ardingly</b>                         | 16.4         | 17.7           | 69.9           | 179.4           | 143.1           | 148.5           | 99.7           | 19.4         | <b>694.1</b>    |
| <b>Ashurst Wood</b>                     | 7.2          | 17.1           | 90.0           | 178.8           | 146.6           | 137.8           | 153.4          | 2.0          | <b>732.9</b>    |
| <b>Balcombe</b>                         | 11.8         | 37.3           | 74.7           | 134.7           | 119.2           | 222.5           | 191.1          | 17.9         | <b>809.2</b>    |
| <b>Bolney</b>                           | 13.6         | 17.0           | 14.4           | 83.5            | 82.8            | 144.8           | 211.4          | 49.2         | <b>616.7</b>    |
| <b>Burgess Hill</b>                     | 120.1        | 655.8          | 2,629.5        | 3,479.9         | 2,394.6         | 1,528.4         | 573.6          | 18.4         | <b>11,400.3</b> |
| <b>Cuckfield</b>                        | 31.9         | 47.9           | 184.9          | 214.3           | 394.3           | 293.8           | 441.5          | 40.7         | <b>1,649.3</b>  |
| <b>East Grinstead</b>                   | 251.1        | 565.5          | 1,873.7        | 2,461.0         | 2,521.2         | 2,292.7         | 914.2          | 41.2         | <b>10,920.6</b> |
| <b>Fulking</b>                          | 2.7          | 4.5            | 12.9           | 16.6            | 26.1            | 19.7            | 47.6           | 13.4         | <b>143.5</b>    |
| <b>Hassocks</b>                         | 23.0         | 196.7          | 393.7          | 943.7           | 976.5           | 443.8           | 328.9          | 22.8         | <b>3,329.1</b>  |
| <b>Haywards Heath</b>                   | 127.0        | 1,005.3        | 2,363.9        | 2,941.9         | 1,644.6         | 2,084.1         | 1,064.1        | 39.2         | <b>11,270.1</b> |
| <b>Horsted Keynes</b>                   | 4.4          | 15.5           | 69.6           | 121.5           | 112.9           | 156.0           | 172.6          | 30.8         | <b>683.3</b>    |
| <b>Hurstpierpoint and Sayers Common</b> | 41.0         | 106.5          | 356.1          | 677.9           | 760.9           | 399.5           | 424.8          | 38.2         | <b>2,804.9</b>  |
| <b>Lindfield</b>                        | 6.9          | 140.8          | 200.7          | 550.1           | 527.8           | 773.5           | 568.7          | 46.2         | <b>2,814.7</b>  |
| <b>Lindfield Rural</b>                  | 13.9         | 36.6           | 115.0          | 230.9           | 324.8           | 360.8           | 187.0          | 57.9         | <b>1,326.9</b>  |
| <b>Newtimber</b>                        | 0.4          | 4.7            | 10.8           | 5.0             | 4.6             | 1.4             | 9.5            | 2.0          | <b>38.4</b>     |
| <b>Poynings</b>                         | 4.3          | 13.8           | 28.2           | 14.2            | 21.2            | 15.0            | 31.5           | 7.5          | <b>135.7</b>    |
| <b>Pyecombe</b>                         | 2.7          | 4.1            | 8.8            | 22.3            | 16.1            | 25.5            | 31.5           | 0.0          | <b>111.0</b>    |
| <b>Slaugham</b>                         | 36.8         | 101.9          | 190.3          | 274.3           | 167.4           | 199.7           | 137.0          | 52.1         | <b>1,159.5</b>  |
| <b>Turners Hill</b>                     | 128.7        | 26.3           | 105.3          | 111.4           | 71.9            | 81.8            | 63.3           | 7.9          | <b>596.6</b>    |
| <b>Twineham</b>                         | 3.6          | 1.2            | 9.2            | 19.8            | 26.7            | 19.7            | 35.6           | 19.4         | <b>135.2</b>    |
| <b>West Hoathly</b>                     | 18.1         | 21.7           | 104.6          | 181.1           | 220.2           | 167.9           | 162.2          | 44.7         | <b>920.5</b>    |
| <b>Worth</b>                            | 21.2         | 76.4           | 267.2          | 1,285.1         | 1,182.2         | 1,147.2         | 481.9          | 42.7         | <b>4,503.9</b>  |
| <b>Total</b>                            | <b>902.8</b> | <b>3,141.2</b> | <b>9,273.9</b> | <b>14,330.9</b> | <b>12,081.7</b> | <b>10,889.5</b> | <b>6,676.1</b> | <b>679.5</b> | <b>57,975.6</b> |