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Dear Member

COUNCIL - WEDNESDAY, 5 DECEMBER 2018

I am now able to enclose, for consideration at the Wednesday, 5 December 2018 meeting of the Council, the following reports that were unavailable when the agenda was printed.

Agenda No	Item	Page
6.	Elected Mayor's Response to the Objection to Corporate Asset Management Plan Liberal Democrat Amendment	(Page 936)
8.	Council Tax Base 2019/2020	(Pages 937 - 942)
21.	Review of Polling Districts, Polling Places and Polling Stations 2018 Liberal Democrat Amendment	(Page 943)

Yours sincerely

June Gurry
Clerk

Agenda Item 6, Elected Mayor's Response to Objection to Corporate Asset Management Plan

Liberal Democrat Group Amendment

Council Meeting

5 December 2018

(Amendments shown in bold text)

Proposed Amendment:

That the Corporate Asset Management Plan be amended to include the former tip area adjacent to Browns Bridge (named as Nightingale Park) in the Corporate Asset Management Plan, detailing that it is to be protected for sports and leisure as identified in Torbay's Playing Pitch Strategy and the adopted Torbay Local Plan.

Proposer: Councillor Darling (S)

Secunder: Councillor Long



Meeting: Council

Date: 5 December 2018

Wards Affected: All Wards

Report Title: Council Tax Base 2019/20

Is the decision a key decision? Yes

When does the decision need to be implemented?

Executive Lead Contact Details: Mayor, 01803 207001, mayor@torbay.gov.uk

Supporting Officer Contact Details: Martin Phillips, 01803 207285 and
Martin.Phillips@torbay.gov.uk

1. Proposal and Introduction

- 1.1 The Council is required to determine its Tax Base for Council Tax purposes for 2019/20 during the period 1 December 2018 to 31 January 2019 and the level of Council Tax subsequently set must use this base figure. A Tax Base calculation is provided in Appendix 1 for an appropriate decision to be made.
- 1.2 The Council, as a billing authority, is required to calculate a separate Tax Base for the Brixham Town Council area. A Tax Base calculation for the area is provided in Appendix 2 for an appropriate decision to be made.

2. Proposed Decision

- 2.1 **To delegate to the Head of Finance, in consultation with the Elected Mayor, the approval for the removal of the discretionary Council Tax discount for properties that become unoccupied and unfurnished that currently applies for one month from April 2019.**
- 2.2 **That the calculation of the Torbay Council Tax Base for the year 2019/20 be approved as shown in Appendix 1.**
- 2.3 **That the calculation of the Brixham Town Council Tax Base for the year 2019/20 be approved as shown in Appendix 2.**
- 2.4 **That, in accordance with the Local Authorities (Calculation of Tax base) (England) Regulations 2012, the amount calculated by Torbay Council as its Council Tax base for the year 2019/20 should be 45,699.55. (Dependant on approval of 2.2).**

2.5 That, in accordance with the Local Authorities (Calculation of Tax base) (England) Regulations 2012, the amount calculated by Torbay Council as the Council Tax base for Brixham Town Council for the year 2019/20 should be 6,187.87. (Dependant on approval of 2.3).

3. Reason for Decision

3.1 The calculation of the Council Tax Base for both Torbay and Brixham Town Council is a statutory requirement in the budget setting process.

For more detailed information on this proposal please refer to the supporting information.

Supporting Information

4. Position

A1. Taxbase

A1.1 The Council is required by the 31st January to establish a base figure for the purpose of setting the level of Council Tax each year – the “Tax Base”. The calculation of this figure is prescribed by the Local Authorities (Calculation of Tax Base) (England) Regulations 2012.

A1.2 The Regulations require this calculation to be made between 1st December 2018 and 31st January 2019 and for this figure to be notified to precepting authorities by the 31st January 2019. For the year commencing 1st April 2019 these will be the major precepting authorities of Police and Crime Commissioner for Devon and Cornwall, Devon and Somerset Fire and Rescue Authority and as a local precepting authority, Brixham Town Council.

A1.3 Torbay Council, together with Police and Crime Commissioner for Devon and Cornwall, Devon and Somerset Fire and Rescue Authority and Brixham Town Council are required to use the tax base calculated by Torbay Council, as the billing authority, to determine their basic amounts of Council Tax for 2019/20.

A1.4 The calculation of the tax base is prescribed by statute. It reflects the aggregate of the “relevant amounts” for each valuation band (including the impact from Council Tax Support Scheme) multiplied by the anticipated collection rate for the year. The calculation for the Council’s tax base is shown in Appendix 1 and the calculation for Brixham Town Council is shown in Appendix 2.

A1.5 The calculation of the relevant amount begins with the actual number of dwellings on the “relevant date”. For 2019/20 this is the 30th November 2018 and this is the date that must be used. This number is adjusted to make allowance for estimated variations to the list in the course of the year and for the impact of allowed discounts to certain classes of dwellings.

A1.6 The impact of the Council Tax Support Scheme including the impact of the exceptional hardship scheme, which is linked to claimants, is converted to an equivalent number of dwellings per band by dividing the estimated cost per band of the reductions divided by the estimated Council Tax for that band.

- A1.7 These are then converted into Band “D” equivalents to produce the “relevant” amounts prescribed by the Regulations.
- A1.8 The billing authority then estimates its Council Tax Collection Rate, which is the percentage of 2019/20 Council Tax demands which it predicts will be paid into the Collection Fund during 2019/20. The in year Collection rate estimated for 2019/20 is 96.0% and this is reflected in the Tax Base calculation. Any tax collected in excess of 96.0% for the billing year 2019/20 and prior years will be reflected in the annual Collection Fund surplus.
- A1.9 The calculated Council's tax base for 2019/20 of 45,699.55 compares with the 2018/19 tax base of 44,865.89, a 1.9% increase. This increase reflects the growth in the number of properties, which may be either new build or older properties, adapted and brought back in to use offset by the number of dwellings subject to an exemption, discount or a reduction and the impact of the Council Tax Support Scheme.
- A1.10 For the calculation of the council tax due to Brixham Town Council a Tax Base must be determined by Torbay Council, as the billing authority. The tax base for Brixham Town Council is and the calculation is shown in Appendix 2.
- A1.11 The calculated Brixham Town Council's tax base for 2019/20 of 6,187.87 compares with the 2018/19 tax base of 6,004.42 a 3.1% increase.

A2 Technical Adjustments

- A2.1 Within the taxbase calculation there are a number of exemptions and discounts for certain categories of dwellings. Some of these are set by central government and some the Council has discretion over. Separate to the Council Tax Support Scheme there are 2 changes within the 2019/20 calculation compared to the 2018/19 calculation.

- (i) The Autumn Budget in November 2017, as part of a wide range of housing proposals, announced the intention to enable Councils to increase the Council Tax (Long Term) Empty Homes Premium from 50% to 100%.

Council at its meeting on the 7th December 2017 delegated authority to the Head of Finance and the Elected Mayor to approve an increase in empty homes premium from 50% to 100% (subject to legislation being passed) with effect from 1 April 2018. Council Minute 143 (iv).

The new Act, ‘Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018’ was passed in 2018, with an implementation date of the 1st April 2019. This increase has been included in the calculation of the 2019/20 tax base.

The new Act permits further increases in the premium to 200% from April 2020 and 300% from April 2021 subject to the parameters in the Act linked to the period the property has been empty – the higher premium rates can apply if empty for more than 5 and 10 years.

- (ii) The Local Government Finance Act 2012 grants Local Authorities the power to set the level and period of discount for unoccupied and unfurnished properties. Currently, Torbay Council provides a discretionary Council Tax

discount for properties that become unoccupied and unfurnished. This discount currently applies for one month.

It is proposed, as part of the Mayor's budget proposals issued in November 2018 and currently in the budget consultation period, to remove this discretionary discount. An equalities impact assessment has been completed and is available in the Mayor's 2019/20 budget proposals on the Council website. The change in the discretionary discount is expected to raise £200,000 in Council Tax revenue for the Council to support services.

To enable the Mayor to consider any feedback on this proposal from the consultation it is proposed to delegate to the Head of Finance, in consultation with the Mayor, the approval for the removal of the discretionary Council Tax discount for properties that become unoccupied and unfurnished that currently applies for one month from April 2019.

If the removal of this discretionary discount is not implemented for April 2019, then the impact on future years' taxbase and the collection fund surplus will need to be adjusted for.

3. Possibilities and Options

3.1 None – calculation of taxbase is based on statute.

4. Fair Decision Making

4.1 Not applicable

5. Public Services (Social Value) Act 2012

5.1 Not applicable

6. Risks

6.1 If taxbase not approved by end of January 2019 then the Council is unable to set a budget and this will impact on other precepting bodies.

7. Appendices

Appendix 1	The calculation of Torbay Council Tax Base 2019/20
Appendix 2	The calculation of Brixham Town Council Tax Base 2019/20

CALCULATION OF COUNCIL TAXBASE - 2019/20

30th November 2018 - "Relevant date"

TORBAY COUNCIL		TAX BASE CALCULATION								2019/2020			
		BAND A <small>with disabled relief</small>	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL		
(H)	CHARGEABLE DWELLINGS FOR BAND	18.00	13,366.00	17,412.00	16,496.00	10,251.00	5,112.00	2,332.00	1,222.00	108.00	66,317.00		
(Q)	Total Discounts	2.50	2,184.60	1,793.65	1,362.00	721.00	293.25	134.25	70.25	6.75	6,568.25		
(E)	Long Term Empty Premium	-	139.00	89.00	37.00	28.00	17.00	14.00	10.00	3.00	337.00		
(J)	Total Adjustments	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	150.00		
(Z)	Local Council Tax Scheme Reductions	0.00	3,179.32	2,752.03	1,629.45	698.95	115.57	33.53	7.91	0.81	8,417.57		
	TOTAL DWELLINGS	15.50	8,141.08	12,955.32	13,541.55	9,009.05	4,720.18	2,178.22	1,153.84	103.44	51,818.18		
(F)	Ratio to Band D	$\frac{5}{9}$	$\frac{6}{9}$	$\frac{7}{9}$	$\frac{8}{9}$	$\frac{9}{9}$	$\frac{11}{9}$	$\frac{13}{9}$	$\frac{15}{9}$	$\frac{18}{9}$			
(G)													
(A)	RELEVANT AMOUNTS' for 2018/2019	((H-Q+E+J)-Z) x (F divided by G)		8.60	5,427.40	10,076.40	12,036.90	9,009.00	5,769.10	3,146.30	1,923.10	206.90	47,603.70
		[Section 4 (1) of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012]											
(B)	COLLECTION RATE											96.0%	
		[Section 3 (1) of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012]											
	TAX BASE - (A) x (B)											45,699.55	

CALCULATION OF COUNCIL TAXBASE - 2019/20

30th November 2018 - "Relevant date"

Brixham Town Council		TAX BASE CALCULATION								2019/2020	
		BAND A <small>with disabled relief</small>	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
(H) CHARGEABLE DWELLINGS FOR BAND		8.00	1,383.00	2,229.00	2,445.00	1,577.00	680.00	328.00	96.00	3.00	8,749.00
(Q) Total Discounts		1.75	207.25	214.00	188.75	97.25	36.75	17.75	7.00	0.50	771.00
(E) Long Term Empty Premium		-	22.00	16.00	5.00	5.00	2.00	5.00	2.00	-	57.00
(J) Total Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
(Z) Local Council Tax Scheme Reductions		0.00	340.57	348.81	240.90	90.37	18.36	4.34	0.00	0.00	1,043.35
TOTAL DWELLINGS		6.25	857.18	1,682.19	2,020.35	1,394.38	626.89	310.91	91.00	2.50	6,991.65
(F) Ratio to Band D		$\frac{5}{9}$	$\frac{6}{9}$	$\frac{7}{9}$	$\frac{8}{9}$	$\frac{9}{9}$	$\frac{11}{9}$	$\frac{13}{9}$	$\frac{15}{9}$	$\frac{18}{9}$	
(A) RELEVANT AMOUNTS' for 2018/2019	((H-Q+E+J)-Z) x (F divided by G) [Section 4 (1) of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012]	3.50	571.50	1,308.40	1,795.90	1,394.40	766.20	449.10	151.70	5.00	6,445.70
(B) COLLECTION RATE											96.0%
TAX BASE - (A) x (B)	[Section 3 (1) of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012]										6,187.87

Agenda Item 21, Review of Polling Districts, Polling Places and Polling Stations 2018

Liberal Democrat Group Amendment

Council Meeting

5 December 2018

(Amendments shown in bold text)

Proposed Amendment:

- 3.1 That the revised polling district and polling station scheme, as set out at Appendix 1 be approved, **subject to the proposed new polling district AE (made up of the current WC and WD polling districts), with polling station at Acorn Community Centre, being amended to create a new single polling district AF (incorporating properties at Dorchester Grove, Gloucester Close, Horace Road, Lichfield Avenue, Lincoln Green, Salisbury Avenue, Shrewsbury Avenue, Truro Avenue and Winchester Avenue) with the polling station for AF at Hele Road Baptist Church, Hele Road, Torquay.**
- 3.2 That delegation be given to the Returning Officer to make any amendments to the scheme which may be required to facilitate the running of elections.

Proposer: Councillor Darling (S)

Secunder: Councillor Long