

**Public**  
**Key Decision - Yes**

## **HUNTINGDONSHIRE DISTRICT COUNCIL**

**Title/Subject Matter:** Delegated Approval of Council Tax Base 2022/23

**Meeting/Date:** Chairman of Corporate Governance Committee  
and Section 151 Officer – 7 December 2021

**Executive Portfolio:** Councillor J A Gray – Executive Councillor for  
Strategic Finance

**Report by:** Revenues & Benefits Manager

**Ward(s) affected:** All

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### **Executive Summary:**

A Tax Base calculation for the whole of Huntingdonshire District Council's (HDC) area for the year 2022/23 has been undertaken with data held at the relevant date (30 November in the preceding financial year).

The calculation has taken account of the number of new properties likely to be completed and banded for Council Tax purposes during the period December 2021 and March 2023 and the anticipated level of occupation. In addition, the predicted level of discounts and premiums, including those within the HDC Discretionary Council Tax Policy, have been applied as these have an impact on the Tax Base figure.

The resulting calculation equates to a Band D equivalent Tax Base of 64,888 properties before provision for losses on collection.

The Tax Base is reduced by a percentage which, in HDC's opinion, represents the likely losses on collection. This bad debt provision has been assumed to be 0.6% as in previous years.

On applying this reduction to the calculation, a net Tax Base figure of 64,501 is achieved which is an increase of 1.8% on 2021/22.

### **Recommendation(s):**

The Chair of the Corporate Governance Committee and the Section 151 Officer are

### **RECOMMENDED**

to approve a Council Tax Base for 2022/23 of 64,501.

## **1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to set the Council Tax Base for 2022/23 as required by Section 33 of the Local Government Finance Act 1992, and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

## **2. WHY IS THIS REPORT NECESSARY/BACKGROUND**

- 2.1 The Local Government Finance Act 1992 requires the Billing Authority (Huntingdonshire District Council) to calculate and approve a Tax Base for Council Tax purposes and to notify major preceptors by 31 January in respect of the following financial year.

## **3. KEY IMPACTS / RISKS**

- 3.1 The impact of the pandemic on issues that affect the calculation of the Tax Base has decreased since last year in that building work has picked up and there has been a reduction in the number of people claiming Council Tax Support. These factors have been taken into account in the Tax Base calculation. However, there is always the risk that there may be further unexpected outcomes from the pandemic occurring over the next year which cannot be accounted for at this time.
- 3.2 All major precepting authorities will be advised of the Tax Base figure by the 31 January deadline (including a split by Flood Defence Area for the County Council); similarly, all local councils will receive confirmation of their precept request, their respective Tax Base and their consequent Band D tax level for 2022/23.
- 3.3 The Tax Base figure is then used to calculate the council tax charge for each major precepting authority (and for local councils, i.e. Towns and Parishes). Appendix 1 shows how the total Council Tax Base for 2022/23 is apportioned across the Town and Parish Councils.

## **4. TIMETABLE FOR IMPLEMENTATION**

- 4.1 The regulations stipulate that the Tax Base must be calculated between 1 December and 31 January in the preceding financial year.

## **5. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES**

- 5.1 The Tax Base must be calculated in accordance with regulations, but it is fundamental in establishing the level of Council Tax charged to local residents and consequently has budgetary implications impacting the priorities and objectives of HDC.

## **6. LEGAL IMPLICATIONS**

- 6.1 There is no legal implication other than that for the timely decision to be formally determined in accordance with the regulations and for the major preceptors to be informed.

## **7. RESOURCE IMPLICATIONS**

- 7.1 Following evaluation and modelling (see Appendix 2), the 2022/23 Tax Base is recommended to be set at 64,501. When this is compared to the:
- i. current 2021/22 Tax Base (63,355), the 2022/23 Base of 64,501 represents an increase of 1.8%.
  - ii. 2022/23 Tax Base of 63,989 that is included in the approved MTF5, this equates to an increase of 512 properties, an increase of £75k in Council Tax income (based on the current Band D Council Tax of £145.86).

## **8. REASONS FOR THE RECOMMENDED DECISIONS**

- 8.1 The recommendation is based on information as at 30 November 2021 and uses estimates contained in working papers held within the Revenues and Benefits Section.

## **9. LIST OF APPENDICES INCLUDED**

Appendix 1 - 2022/23 Tax Base calculation by Town / Parish Council area  
Appendix 2 - Methodology and factors considered in calculating the Tax Base

## **CONTACT OFFICER**

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## Appendix 1: 2022/23 Tax Base Calculation by Town / Parish Council area:

Based on the information contained within this report, it is recommended that pursuant to the Revenues and Benefits Manager's report and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amounts calculated by the Huntingdonshire District Council as their (net) Tax Base for the whole District for the year 2022/23 be 64,501 and shall be as listed below for each Town or Parish of the District:

Abbotsley	262
Abbots Ripton	141
Alconbury	561
Alconbury Weston	297
Alwalton	123
Barham & Woolley	30
Bluntisham	771
Brampton	2477
Brington & Molesworth	188
Broughton	99
Buckden (incorporating Diddington)	1277
Buckworth	53
Bury	715
Bythorn & Keyston	157
Catworth	163
Chesterton	65
Colne	379
Conington	78
Covington	47
Denton & Caldecote	30
Earith	607
Easton	82
Ellington	237
Elton	295
Farcet	540
Fenstanton	1331
Folksworth & Washingley	354
Glatton	136
Godmanchester	2951
Grafham	235
Great & Little Gidding	125
Great Gransden	494
Great Paxton	373
Great Staughton	333
Haddon	23
Hail Weston	245
Hamerton & Steeple Gidding	54
Hemingford Abbots	334
Hemingford Grey	1298
Hilton	455
Holme	250
Holywell-cum-Needingworth	1024
Houghton & Wyton	799

Huntingdon	7653
Kimbolton & Stonely	601
Kings Ripton	84
Leighton Bromswold	78
Little Paxton	1562
Morborne	12
Offord Cluny & Offord D'Arcy	542
Old Hurst	98
Old Weston	104
Perry	264
Pidley-cum-Fenton	191
Ramsey	3095
St Ives	6034
St Neots	11208
Sawtry	1966
Sibson-cum-Stibbington	234
Somersham	1402
Southoe & Midloe	156
Spaldwick	255
Stilton	772
Stow Longa	73
The Stukeleys	1069
Tilbrook	128
Toseland	38
Upton & Coppingford	91
Upwood & The Raveleys	445
Warboys	1596
Waresley-cum-Tetworth	146
Water Newton	40
Winwick	53
Wistow	230
Woodhurst	155
Woodwalton	83
Wyton-on-the-Hill	441
Yaxley	2961
Yelling	153
	<b>64501</b>

## **Appendix 2: Methodology and factors considered in calculating the Council Tax Base**

- Visits have been carried out to the majority of housing developments within the District to determine, in conjunction with the developers, how many properties are likely to be completed during the period used to calculate the Tax Base (December 2021 to March 2023).
- Developers have advised that, in general, building work is picking up after a slump caused by Brexit and the pandemic, although there are concerns on some sites about the availability of materials and developers in and around London are offering construction workers a significantly higher wage than can be achieved locally which is having an impact on completion dates. This has been taken into account when calculating the Tax Base.
- There are some pockets of fairly significant growth across the District, mainly concentrated in Godmanchester, Brampton, The Stukeleys, St Neots and Ramsey. But there are also elements of growth, to varying degrees, in the majority of towns and parishes across the District.
- For the purpose of calculating the Tax Base, the most important factors are forecasting the month that properties will be completed and the valuation bands that the properties will fall into. As in previous years, the trend continues for new developments to consist of houses rather than flats. As houses fall into higher bands this has a positive impact on the Tax Base.
- Assumptions have been made as to the level of exemptions and discounts that will be applied, e.g. Single Person Discounts attract a 25% reduction in liability.
- Council Tax Support (CTS) is a means tested benefit to help people on low incomes meet their Council Tax liability and is treated as a discount for Council Tax purposes. An increase in expenditure / caseload has a negative impact on the Tax Base. As a result of the pandemic, an increase in expenditure was forecast for the 2021/22 Tax Base. However, the forecast going forward is showing a gradual reduction in expenditure from the increases seen at the height of the pandemic. Therefore, no special provision will be made in the 2022/23 Tax Base for CTS expenditure beyond the forecast calculated as part of the normal process.
- The bad debt provision has been reviewed but will be maintained at 0.6%. It is anticipated that, although it will take longer to collect, the overall Council Tax collection rate will broadly come out in line with current performance. This is because the methods of recovery that can be used to collect Council Tax debt are wide ranging and different approaches are taken depending on the taxpayer's individual circumstances. Additional effort and resource is being focussed on recovering prior years' debts.