
Calculation of Council Tax Base 2004/2005

Report by the Head of Revenue Services

1. INTRODUCTION

- 1.1 The Local Government Finance Act 1992 requires a Billing Authority (Huntingdonshire District Council) to calculate and approve a tax base for Council Tax purposes by 31 January in respect of the following financial year. The Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended) contain the rules for making the necessary calculations.
- 1.2 The tax base calculation is designed to convert all existing properties and those due for completion before the end of the period into a Band D Equivalent. This is achieved by applying a prescribed weighting to the properties in each of the respective valuation bands.
- 1.3 The resulting figure, after taking into account relevant allowances, is called the Net Tax Base. Once agreed, this figure is divided into the Council's Net Expenditure due to be raised from Council Tax and the actual Council Tax Charge for a Band D property is then achieved.

2. GENERAL PRINCIPLES OF THE CALCULATION

- 2.1 A tax base calculation for the whole of the District Council's area has been undertaken which used information held as at 14 November 2003. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2003 to March 2005. Estimates have been made regarding the possible level of occupation of these new properties and the likely discounts that they may attract, **and in particular it assumes that the discount awarded to both "second homes" and "long term empty properties" will be at the minimum level (i.e. 10% and 0% respectively).** Account also has to be taken of the possible level of successful appeals against bandings which would have the effect of reducing any tax base calculation. The resulting calculation shows a Band D equivalent tax base of 56,573 properties.
- 2.2 When undertaking a tax base calculation, the resulting figure has to be reduced by a percentage which, in the District Council's opinion, represents the likely losses on collection during the financial year and it is suggested that a provision of 0.75% will be required. When applying this 0.75% reduction to this calculation, a net tax base figure of 56,149 is achieved.

2.3 This compares with the current tax base of 55,210 and the growth is, therefore 1.7%.

3. RECOMMENDATIONS

3.1 Members should note that this recommendation is based upon the assumption that you have accepted the recommendations contained in the previous report on changes to Council Tax discounts for second homes and long-term empty properties.

3.2 **It is recommended that the District Council resolve as follows:-**

(a) that the report by the Head of Revenue Services regarding the calculation of the District Council's tax base for the year 2004/2005 be approved; and

(b) that pursuant to the Head of Revenue Services' report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended), the amounts calculated by the Huntingdonshire District Council as their net tax base for the whole District for the year 2004/2005 be 56,149 and for the parts of the District listed below for the same year shall be for the Parish of:-

Abbotsley	188
Abbots Ripton	136
Alconbury	551
Alconbury Weston	276
Alwalton	124
Barham & Woolley	24
Bluntisham	719
Brampton	1784
Brington & Molesworth	102
Broughton	86
Buckden	1151
Buckworth	50
Bury	541
Bythorn & Keyston	137
Catworth	138
Chesterton	60
Colne	312
Conington	73
Covington	40
Denton & Caldecote	24
Diddington	31
Earith	578
Easton	73
Ellington	233
Elton	274
Eynesbury Hardwicke	560
Farcet	544

Fenstanton	1150
Folksworth & Washingley	353
Glatton	133
Godmanchester	2211
Grafham	222
Great & Little Gidding	126
Great Gransden	454
Great Paxton	372
Great Staughton	314
Haddon	20
Hail Weston	234
Hamerton	40
Hemingford Abbots	324
Hemingford Grey	1152
Hilton	418
Holme	236
Holywell-cum-Needingworth	960
Houghton & Wyton	1125
Huntingdon	6538
Kings Ripton	73
Kimbolton & Stonely	580
Leighton Bromswold	81
Little Paxton	1096
Morborne	11
Offord Cluny	197
Offord d'Arcy	299
Old Hurst	96
Old Weston	82
Perry	263
Pidley-cum-Fenton	140
Ramsey	2802
St Ives	5572
St Neots	8977
St Neots Rural	18
Sawtry	1749
Sibson-cum-Stibbington	201
Somersham	1348
Southoe & Midloe	153
Spaldwick	223
Steeple Gidding	11
Stilton	787
Stow Longa	62
Tetworth	17
The Stukeleys	625
Tilbrook	104
Toseland	38
Upton & Coppingford	84
Upwood & The Raveleys	406
Warboys	1356
Waresley	127
Water Newton	41
Winwick	44
Wistow	221
Woodhurst	150

Woodwalton
Yaxley
Yelling

85
2702
137

56149

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