CALCULATION OF COUNCIL TAX BASE 2006/2007
(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 derived.

2 GENERAL PRINCIPLES OF THE CALCULATION

2.1 A tax base calculation for the whole of the District Council's area has been undertaken, using information held as at 21 November 2005. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2005 to March 2007. 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). The resulting calculation shows a Band D equivalent tax base of 57,370 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. A provision of 0.75% is required. When applying this 0.75% reduction to this calculation, a net tax base figure of 56,939 is achieved.

2.3 This compares with the current tax base of 56,718 and the growth is therefore 0.39%.

2.4 The legislation requires that the actual Tax Base Calculation is undertaken as at the 30 November. A revised calculation will have to be undertaken on that date and, if necessary, an amended report will be tabled at the Meeting.

3 RECOMMENDATIONS

3.1 It is recommended that the Corporate Governance Panel resolves 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 2006/2007 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 2006/2007 be 56,939 and shall be as listed below for each Parish of the District.

Abbotsley	188
Abbots Ripton	133
Alconbury	552
Alconbury Weston	275
Alwalton	125
Barham & Woolley	28
Bluntisham	718
Brampton	1782
Brington & Molesworth	112
Broughton	86
Buckden	1150
Buckworth	49
Bury	588
Bythorn & Keyston	139
Catworth	134
Chesterton	59
Colne	323
Conington	73
Covington	39
Denton & Caldecote	24
Diddington	31
Earith	577
Easton	76
Ellington	243
Elton	277
Eynesbury Hardwicke	728
Farcet	542
Fenstanton	1190
Folksworth & Washingley	350
Glatton	130
Godmanchester	2241
Grafham	233
Great & Little Gidding	127
Great Gransden	447
Great Paxton	371

Great Staughton	309
Haddon	19
Hail Weston	239
Hamerton	40
Hemingford Abbots	322
Hemingford Grey	1159
Hilton	426
Holme	239
Holywell-cum-Needingworth	970
Houghton & Wyton	1154
Huntingdon	6661
Kings Ripton	73
Kimbolton & Stonely	588
Leighton Bromswold	81
Little Paxton	1120
Morborne	12
Offord Cluny	195
Offord d'Arcy	296
Old Hurst	97
Old Weston	87
Perry	267
Pidley-cum-Fenton	148
Ramsey	2855
St Ives	5587
St Neots	9008
St Neots Rural	29
Sawtry	1738
Sibson-cum-Stibbington	202
Somersham	1353
Southoe & Midloe	152
Spaldwick	223
Steeple Gidding	11
Stilton	782
Stow Longa	60
Tetworth	19
The Stukeleys	658
Tilbrook	107
Toseland	37
Upton & Coppingford	89
Upwood & The Raveleys	406
Warboys	1365
Waresley	129
Water Newton	42
Winwick	41
Wistow	216
Woodhurst	155
Woodwalton	83
Yaxley	2809
Yelling	<u>141</u>
	<u>56939</u>

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