

**CALCULATION OF COUNCIL TAX BASE 2007/2008
(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 20 November 2006. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2006 to March 2008. 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 57,868 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 57,434 is achieved.
- 2.3** This compares with the current tax base of 56,939 and the growth is therefore 0.87%.
- 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 2007/2008 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 2007/2008 be 57,434 and shall be as listed below for each Parish of the District.

Abbotsley	189
Abbots Ripton	134
Alconbury	553
Alconbury Weston	279
Alwalton	128
Barham & Woolley	26
Bluntisham	727
Brampton	1809
Brington & Molesworth	114
Broughton	86
Buckden	1138
Buckworth	50
Bury	583
Bythorn & Keyston	147
Catworth	136
Chesterton	59
Colne	325
Conington	73
Covington	41
Denton & Caldecote	24
Diddington	30
Earith	575
Easton	75
Ellington	234
Elton	290
Eynesbury Hardwicke	769
Farcet	570
Fenstanton	1187
Folksworth & Washingley	350
Glatton	134
Godmanchester	2258
Grafham	238
Great & Little Gidding	127
Great Gransden	458
Great Paxton	377
Great Staughton	311
Haddon	20
Hail Weston	238
Hamerton	42

Hemingford Abbots	319
Hemingford Grey	1153
Hilton	439
Holme	241
Holywell-cum-Needingworth	973
Houghton & Wyton	1200
Huntingdon	6709
Kings Ripton	73
Kimbolton & Stonely	585
Leighton Bromswold	80
Little Paxton	1122
Morborne	11
Offord Cluny	197
Offord d'Arcy	295
Old Hurst	96
Old Weston	90
Perry	266
Pidley-cum-Fenton	156
Ramsey	2877
St Ives	5626
St Neots	9096
St Neots Rural	30
Sawtry	1735
Sibson-cum-Stibbington	200
Somersham	1361
Southoe & Midloe	157
Spaldwick	222
Steeple Gidding	10
Stilton	790
Stow Longa	60
Tetworth	18
The Stukeleys	731
Tilbrook	107
Toseland	38
Upton & Coppingford	87
Upwood & The Raveleys	411
Warboys	1350
Waresley	128
Water Newton	43
Winwick	41
Wistow	220
Woodhurst	153
Woodwalton	86
Yaxley	2808
Yelling	<u>140</u>
	<u>57434</u>

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