

**CALCULATION OF COUNCIL TAX BASE 2008/2009
(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 15 November 2007. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2007 to March 2009. 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 58,222 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 57,785 is achieved.
- 2.3** This compares with the current tax base of 57,434 and the growth is therefore 0.61%.
- 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 2008/2009 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 2008/2009 be 57,785 and shall be as listed below for each Parish of the District.

Abbotsley	188
Abbots Ripton	134
Alconbury	563
Alconbury Weston	283
Alwalton	125
Barham & Woolley	26
Bluntisham	727
Brampton	1795
Brington & Molesworth	112
Broughton	87
Buckden	1145
Buckworth	50
Bury	590
Bythorn & Keyston	145
Catworth	137
Chesterton	60
Colne	335
Conington	74
Covington	42
Denton & Caldecote	24
Diddington	30
Earith	580
Easton	75
Ellington	234
Elton	290
Eynesbury Hardwicke	780
Farcet	580
Fenstanton	1200
Folksworth & Washingley	350
Glatton	132
Godmanchester	2258
Grafham	238
Great & Little Gidding	127
Great Gransden	457
Great Paxton	375
Great Staughton	310
Haddon	21
Hail Weston	238
Hamerton	42
Hemingford Abbots	325

Hemingford Grey	1154
Hilton	445
Holme	243
Holywell-cum-Needingworth	980
Houghton & Wyton	1215
Huntingdon	6774
Kings Ripton	73
Kimbolton & Stonely	590
Leighton Bromswold	80
Little Paxton	1145
Morborne	11
Offord Cluny	200
Offord d'Arcy	295
Old Hurst	95
Old Weston	88
Perry	265
Pidley-cum-Fenton	155
Ramsey	2880
St Ives	5650
St Neots	9120
St Neots Rural	40
Sawtry	1737
Sibson-cum-Stibbington	205
Somersham	1365
Southoe & Midloe	155
Spaldwick	225
Steeple Gidding	12
Stilton	785
Stow Longa	60
Tetworth	20
The Stukeleys	760
Tilbrook	105
Toseland	38
Upton & Coppingford	85
Upwood & The Raveleys	412
Warboys	1358
Waresley	128
Water Newton	42
Winwick	41
Wistow	220
Woodhurst	155
Woodwalton	85
Yaxley	2872
Yelling	<u>138</u>
	<u>57785</u>

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