

CALCULATION OF COUNCIL TAX BASE 2009/2010 (Report by the Head of Customer 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 6 November 2008. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2008 to March 2010. 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). No allowance has been made for banding appeals/reductions as these simply can not be forecast nor for any significant change in policy with regards to discretionary discounts or exemptions under S13a of the Local Government Finance Act 1992 (as amended). The resulting calculation shows a Band D equivalent tax base of 58,398 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 57,960 is achieved.
- 2.3** This compares with the current tax base of 57,785 and the growth is therefore 0.30%.

- 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 Customer Services regarding the calculation of the District Council's tax base for the year 2009/2010 be approved; and
- (b) that pursuant to the Head of Customer 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 2009/2010 be 57,960 and shall be as listed below for each Parish of the District.

Abbotsley	188
Abbots Ripton	127
Alconbury	553
Alconbury Weston	282
Alwalton	123
Barham & Woolley	27
Bluntisham	729
Brampton	1795
Broughton & Molesworth	109
Broughton	83
Buckden	1148
Buckworth	50
Bury	603
Bythorn & Keyston	142
Catworth	142
Chesterton	58
Colne	339
Conington	73
Covington	42
Denton & Caldecote	24
Diddington	29
Earith	573
Easton	75
Ellington	237
Elton	294
Eynesbury Hardwicke	786
Farcet	580
Fenstanton	1205
Folksworth & Washingley	347
Glatton	129
Godmanchester	2280
Grafham	241
Great & Little Gidding	122
Great Gransden	454
Great Paxton	368

Great Staughton	317
Haddon	21
Hail Weston	236
Hamerton	40
Hemingford Abbots	327
Hemingford Grey	1150
Hilton	445
Holme	238
Holywell-cum-Needingworth	971
Houghton & Wyton	1178
Huntingdon	6790
Kimbolton & Stonely	592
Kings Ripton	76
Leighton Bromswold	80
Little Paxton	1144
Morborne	11
Offord Cluny	203
Offord d'Arcy	300
Old Hurst	94
Old Weston	86
Perry	265
Pidley-cum-Fenton	151
Ramsey	2858
St Ives	5681
St Neots	9178
St Neots Rural	118
Sawtry	1731
Sibson-cum-Stibbington	210
Somersham	1383
Southoe & Midloe	158
Spaldwick	226
Steeple Gidding	12
Stilton	780
Stow Longa	59
Tetworth	20
The Stukeleys	794
Tilbrook	108
Toseland	37
Upton & Coppingford	85
Upwood & The Raveleys	411
Warboys	1357
Waresley	125
Water Newton	42
Winwick	39
Wistow	215
Woodhurst	156
Woodwalton	84
Yaxley	2885
Yelling	136
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