

CALCULATION OF COUNCIL TAX BASE 2010/11 (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 19th November 2009, and then taking into account the parish boundary changes coming into effect on 1 April 2010 by The Huntingdonshire (Parishes) Order 2009. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2009 to March 2011. 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 59,023 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 58,580 is achieved.

2.3 This compares with the current tax base of 57,960 and the growth is therefore 1.07%.

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 2010/2011 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 2010/2011 be 58,580 and shall be as listed below for each Parish of the District.

Abbotsley	240
Abbots Ripton	128
Alconbury	553
Alconbury Weston	280
Alwalton	124
Barham & Woolley	27
Bluntisham	739
Brampton	1795
Brington & Molesworth	106
Broughton	85
Buckden	1150
Buckworth	50
Bury	605
Bythorn & Keyston	142
Catworth	144
Chesterton	58
Colne	344
Conington	73
Covington	42
Denton & Caldecote	25
Diddington	30
Earith	575
Easton	75
Ellington	235
Elton	295
Farcet	580
Fenstanton	1160
Folksworth & Washingley	347
Glatton	130
Godmanchester	2371
Grafham	240
Great & Little Gidding	122
Great Gransden	455

Great Paxton	370
Great Staughton	320
Haddon	25
Hail Weston	240
Hamerton & Steeple Gidding	52
Hemingford Abbots	327
Hemingford Grey	1150
Hilton	445
Holme	238
Holywell-cum-Needingworth	975
Houghton & Wyton	785
Huntingdon	7255
Kimbolton & Stonely	595
Kings Ripton	80
Leighton Bromswold	82
Little Paxton	1250
Morborne	11
Offord Cluny & Offord D'Arcy	508
Old Hurst	98
Old Weston	87
Perry	265
Pidley-cum-Fenton	153
Ramsey	2890
St Ives	5725
St Neots	10195
Sawtry	1730
Sibson-cum-Stibbington	210
Somersham	1385
Southoe & Midloe	158
Spaldwick	229
Stilton	785
Stow Longa	65
The Stukeleys	415
Tilbrook	108
Toseland	37
Upton & Coppingford	85
Upwood & The Raveleys	420
Warboys	1365
Waresley-cum-Tetworth	146
Water Newton	42
Winwick	40
Wistow	215
Woodhurst	150
Woodwalton	85
Wyton-on-the-Hill	414
Yaxley	2910
Yelling	140
	<u>58580</u>

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