

**CALCULATION OF COUNCIL TAX BASE 2011/12
(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 9 November 2010. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2010 to March 2012. 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 59,819 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 0.6% is required (reduced from 0.75% in previous years). When applying this 0.6% reduction to this calculation, a net tax base figure of 59,460 is achieved.
- 2.3** This compares with the current tax base of 58,580 and the growth is therefore 1.5%.
- 2.4** The legislation requires that the actual Tax Base Calculation is undertaken with the information available 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 2011/2012 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 2011/2012 be 59,460 and shall be as listed below for each Parish of the District.

Abbotsley	245
Abbots Ripton	130
Alconbury	555
Alconbury Weston	276
Alwalton	125
Barham & Woolley	25
Bluntisham	744
Brampton	1805
Brington & Molesworth	140
Broughton	85
Buckden	1160
Buckworth	50
Bury	607
Bythorn & Keyston	142
Catworth	141
Chesterton	58
Colne	350
Conington	73
Covington	41
Denton & Caldecote	25
Diddington	28
Earith	580
Easton	75
Ellington	232
Elton	294
Farcet	580
Fenstanton	1170
Folksworth & Washingley	345
Glatton	134
Godmanchester	2430
Grafham	237
Great & Little Gidding	122
Great Gransden	455
Great Paxton	370
Great Staughton	325
Haddon	25
Hail Weston	240
Hamerton & Steeple Gidding	52

Hemingford Abbots	330
Hemingford Grey	1155
Hilton	450
Holme	238
Holywell-cum-Needingworth	980
Houghton & Wyton	810
Huntingdon	7395
Kimbolton & Stonely	595
Kings Ripton	83
Leighton Bromswold	84
Little Paxton	1280
Morborne	11
Offord Cluny & Offord D'Arcy	505
Old Hurst	96
Old Weston	85
Perry	262
Pidley-cum-Fenton	150
Ramsey	2900
St Ives	5795
St Neots	10565
Sawtry	1730
Sibson-cum-Stibbington	210
Somersham	1385
Southoe & Midloe	160
Spaldwick	230
Stilton	785
Stow Longa	65
The Stukeleys	418
Tilbrook	110
Toseland	37
Upton & Coppingford	85
Upwood & The Raveleys	425
Warboys	1370
Waresley-cum-Tetworth	146
Water Newton	42
Winwick	38
Wistow	215
Woodhurst	152
Woodwalton	85
Wyton-on-the-Hill	415
Yaxley	2975
Yelling	142
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