

**CALCULATION OF COUNCIL TAX BASE 2012/2013  
(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 2011. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period November 2011 to March 2013. 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 60,488 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. When applying this 0.6% reduction to this calculation, a net tax base figure of 60,125 is achieved.
- 2.3** This compares with the current tax base of 59,460 and the growth is therefore 1.1%.

- 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:

- (a) that the report by the Head of Customer Services regarding the calculation of the District Council's tax base for the year 2012/2013 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 2012/2013 be 60,125 and shall be as listed below for each Parish of the District.

Abbotsley	249
Abbots Ripton	127
Alconbury	561
Alconbury Weston	276
Alwalton	125
Barham & Woolley	26
Bluntisham	750
Brampton	1820
Broughton & Molesworth	136
Broughton	87
Buckden	1170
Buckworth	50
Bury	610
Bythorn & Keyston	137
Catworth	144
Chesterton	59
Colne	360
Conington	73
Covington	43
Denton & Caldecote	25
Diddington	28
Earith	580
Easton	72
Ellington	233
Elton	294
Farcet	580
Fenstanton	1170
Folksworth & Washingley	342
Glatton	132
Godmanchester	2455
Grafham	237
Great & Little Gidding	122
Great Gransden	458
Great Paxton	370
Great Staughton	325
Haddon	25
Hail Weston	235

Hamerton & Steeple Gidding	53
Hemingford Abbots	333
Hemingford Grey	1195
Hilton	452
Holme	239
Holywell-cum-Needingworth	985
Houghton & Wyton	805
Huntingdon	7465
Kimbolton & Stonely	600
Kings Ripton	83
Leighton Bromswold	85
Little Paxton	1340
Morborne	10
Offord Cluny & Offord D'Arcy	510
Old Hurst	98
Old Weston	90
Perry	262
Pidley-cum-Fenton	152
Ramsey	2930
St Ives	5840
St Neots	10820
Sawtry	1725
Sibson-cum-Stibbington	215
Somersham	1395
Southoe & Midloe	158
Spaldwick	235
Stilton	795
Stow Longa	64
The Stukeleys	415
Tilbrook	111
Toseland	38
Upton & Coppingford	87
Upwood & The Raveleys	430
Warboys	1375
Waresley-cum-Tetworth	146
Water Newton	40
Winwick	40
Wistow	216
Woodhurst	152
Woodwalton	85
Wyton-on-the-Hill	425
Yaxley	3000
Yelling	145
	<u>60125</u>

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