

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Delegated Approval of Council Tax Base 2015/16

Meeting/Date: Approval by Section 151 after consultation with Chairman of Corporate Governance Panel -1st December 2014

Executive Portfolio: Customer Services

Report by: Head of Customer Services

Ward(s) affected: All

Executive Summary:

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 Council Tax Base) (England) Regulations 2012 contain the rules for making the necessary calculations for years commencing after 1 April 2013 including the new requirement to take account of the cost of Council Tax Support which is now deemed to be treated as a "Discount".

The tax base calculation is designed to convert all existing properties and those due for completion before the 31 March 2016 into a Band D Equivalent. This is achieved by applying a prescribed weighting to the properties in each of the respective valuation bands.

The resulting figure, after taking into account relevant allowances, is called the (Net) Tax Base. Once agreed, this figure is divided into a Council's Net Expenditure, to be raised from Council Tax, and the actual Council Tax Charge for a Band D property is thus derived.

Recommendation:

It is recommended that the net Tax Base for 2015/16 is approved as 58,329 as calculated and listed in section 3 of this report

Text

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1. WHAT IS THIS REPORT ABOUT/PURPOSE?

- 1.1 The purpose of this report is to set the Council Tax Base for 2015/16

2. WHY IS THIS REPORT NECESSARY/BACKGROUND

- 2.1 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.

3. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

- 3.1 All major precepting authorities will be advised of the Tax Base figure by the 31 January deadline (including a split by Flood Defence Area for the County Council); similarly all local councils will receive a confirmation of their precept request, their respective Tax Base, and their consequent Band D tax level for 2015/16.

4. LEGAL IMPLICATIONS

- 4.1 There is no legal implication other than for the timely decision to be formally resolved, and the major preceptors to be informed accordingly. The Head of Customer Services has, under the Council's scheme of delegation, confirmed this Tax Base calculation with the Chairman of the Corporate Governance Panel.

5 GENERAL PRINCIPLES OF THE CALCULATION

- 5.1 A tax base calculation for the whole of the District Council's area has been undertaken, stating with data held as at November 2014. Added to this information are details of new properties likely to be completed and banded for Council Tax purposes during the period December 2014 to March 2016. 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 "second homes", and that the discount awarded to properties unoccupied and substantially unfurnished will be 0% for up to one month and 0% thereafter; Properties left unoccupied for more than two years will be charged the "Empty Homes Premium of 50%. Expected levels of Council Tax Support have also led to a reduction in the Tax Base. The resulting calculation shows a Band D equivalent tax base of 58,681 properties before provision for losses on collection.
- 5.2 The tax base calculation has to be reduced by a percentage which, in the District Council's opinion, represents the likely losses on collection during the financial year. This "bad debt provision" has been once again assumed to be 0.6%. On applying the reduction to this calculation, a net tax base figure of 58,329 is achieved.
- 5.3 This compares with the current tax base of 57,357 and the consequent increase is therefore 1.69%.

6 REASONS FOR THE RECOMMENDED DECISIONS

- 6.1 The recommendation will provide for the Council to meet its legal obligation in setting the Tax Base for 2015/16, and for the requisite Band D calculations to determine tax level for all preceptors when the formal Resolution is passed in February 2015.

Recommendation(s):

Based on the information contained within this report, it is recommended that pursuant to the Head of Customer Services' report and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amounts calculated by the Huntingdonshire District Council as their (net) tax base for the whole District for the year 2015/2016 be 58,329 and shall be as listed below for each Parish of the District.:

Abbotsley	249
Abbots Ripton	135
Alconbury	540
Alconbury Weston	279
Alwalton	117
Barham & Woolley	28
Bluntisham	720
Brampton	1728
Brington & Molesworth	135
Broughton	90
Buckden (incorporating Diddington)	1152
Buckworth	51
Bury	603
Bythorn & Keyston	135
Catworth	147
Chesterton	57
Colne	351
Conington	65
Covington	45
Denton & Caldecote	26
Earith	567
Easton	77
Ellington	232
Elton	279
Farcet	518
Fenstanton	1125
Folksworth & Washingley	344
Glatton	131
Godmanchester	2331
Grafham	234
Great & Little Gidding	117
Great Gransden	450
Great Paxton	360
Great Staughton	324
Haddon	24
Hail Weston	243
Hamerton & Steeple Gidding	52
Hemingford Abbots	333
Hemingford Grey	1269

Hilton	450
Holme	227
Holywell-cum-Needingworth	968
Houghton & Wyton	774
Huntingdon	7056
Kimbolton & Stonely	578
Kings Ripton	81
Leighton Bromswold	81
Little Paxton	1476
Morborne	10
Offord Cluny & Offord D'Arcy	495
Old Hurst	90
Old Weston	90
Perry	261
Pidley-cum-Fenton	149
Ramsey	2709
St Ives	5742
St Neots	10530
Sawtry	1746
Sibson-cum-Stibbington	210
Somersham	1341
Southoe & Midloe	149
Spaldwick	243
Stilton	765
Stow Longa	63
The Stukeleys	396
Tilbrook	117
Toseland	36
Upton & Coppingford	84
Upwood & The Raveleys	414
Warboys	1296
Waresley-cum-Tetworth	144
Water Newton	42
Winwick	40
Wistow	216
Woodhurst	153
Woodwalton	78
Wyton-on-the-Hill	405
Yaxley	2817
Yelling	144
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BACKGROUND PAPERS

- Working Papers and Spreadsheets held in the Local Taxation Section
- The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012

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