
COUNCIL TAX BASE 2015/16

Committee: Corporate Governance & Finance Committee

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[P143]

1.0 **ISSUE**

1.1 The setting of the council tax base for 2015/16.

2.0 **RECOMMENDATIONS**

2.1 That the calculation of the council tax base for 2015/16, as set out at Appendix 1, be approved.

2.2 That the council tax base be determined, in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, for the whole and parts of the Council's area as calculated for the year beginning 1 April 2015 as set out at Appendix 1.

3.0 **BACKGROUND/OPTIONS**

3.1 The Council is required to set its tax base by the end of January each year. To do this it has to use the information provided by the Valuation Office Agency (VOA) that bands individual properties into one of 8 property valuations. Using information from taxpayers, the Council is able to give discounts and exemptions to this liability to recognise, for example, single person occupation, disability or occupation by overseas armed forces personnel. These two sets of data are combined to produce a schedule of the number of chargeable properties in proportion to valuation band D, which is the required presentation.

3.2 An assessment has also been made of the likely change in tax base to reflect new properties becoming liable to the charge from the date of the VOA's assessment used in this report. This has been calculated by reference to the Council's Forward Planning team's housing trajectories.

3.3 In setting the tax base, the Committee then needs to consider the proportion of council tax that might remain uncollectible through default, bankruptcy or abscond. This is then treated as reduction in the chargeable base.

3.4 The setting of the council tax base provides the basis on which both the major precepting (County, Fire and Police) and local precepting bodies (Town and Parish Councils) can set their budgets and tax yields.

4.0 **CHANGES TO THE TAXBASE CALCULATION FOR 2015/16**

4.1 The Local Government Finance Act 2012 allows billing authorities flexibilities over the application of council tax discounts and premiums in respect of empty properties of the following classes:

a) 2nd Homes

b) Class A empty properties (Uninhabitable properties undergoing substantial renovations)

c) Class C empty properties (Properties vacant for less than 6 months)

d) Properties left empty for more than 2 years.

4.2 The Council Tax Base 2015/16 has been calculated on the basis that the following discounts and exemptions are applied:

Exemption / Discount	
Class A Exemption- Empty Homes Vacant with major repairs or structural alterations	10% exemption for 12 months
Class C Exemption – Empty Homes Vacant empty and substantially unfurnished	100% Exemption for 1 month only
Long Term Empty Homes Premium Homes that have been empty for over 2 years	Charge an additional 50% premium.
Second Homes Discount	To remove the discount completely

4.3 In addition to the above, the Government replaced the council tax benefit system in 2013 with a council tax discount scheme. Each Council has been required to develop its own local scheme for 2013/14 to provide continued support to its local residents, but reflecting the need to make overall savings as the Government had cut the funding it provides to Councils by 10%. From 2014/15, the non – Ringfenced grant became part of the Council's overall funding and is no longer separately identified.

4.4 The cost of the Council Tax Discount Scheme is converted into Band D equivalent properties which are then deducted from the forecast Tax Base for 2015/16. The Tax Base set out in Appendix 1 reflects the impact of the Council Tax Support Scheme.

5.0 FINANCIAL IMPLICATIONS

5.1 The Appendix to this report shows the Tax Base analysed by the Town and Parish Councils.

6.0 ARGUMENTS/CONCLUSIONS

6.1 The council tax base calculation for 2015/16 is attached at Appendix 1. An allowance of 1.2% has been made for losses on collection.

7.0 APPENDIX

Appendix 1 Council Tax Base calculation

<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
Valuation Office Reports	Room 214A	Linda Grinnell
Forward Planning dept –	The Grange	Financial Services Manager
Housing growth forecasts	Ely	(01353) 616470 E-mail: linda.grinnell@eastcambs.gov.uk

2015/16 Council Tax Base by Parish Area**Appendix 1**

Parish Area	Parish Band D Tax Base 2015/16
Ashley	212.2
Bottisham	838.9
Brinkley	146.8
Burrough Green	139.2
Burwell	2,261.0
Cheveley	871.0
Chippenham	212.8
Coveney	146.8
Dullingham	315.3
Ely, City of	6,692.6
Fordham	899.9
Haddenham	1,199.3
Isleham	730.2
Kennett	130.0
Kirtling	153.9
Little Downham	860.0
Little Thetford	237.6
Littleport	2,568.4
Lode	349.0
Mepal	332.8
Reach	135.9
Snailwell	76.8
Soham	3,393.3
Stetchworth	258.0
Stretham	609.1
Sutton	1,287.8
Swaffham Bulbeck	305.2
Swaffham Prior	333.4
Wentworth	68.0
Westley Waterless	62.3
Wicken	300.3
Wilburton	455.8
Witcham	159.0
Witchford	790.4
Woodditton	730.0
	28,263.0