

Decision Notice

Notice is given that the following decision has been taken under the Provisions set out in the Council's Constitution

Decision-maker: Resources Portfolio Holder

Decision taken on: 6 December 2010

Decision in the matter of: Council Tax Base 2011/12

DECISION: That the Resources Portfolio Holder recommends to Council that, in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the amount to be calculated by Cheshire East Council as its Council Tax Base for the year 2011/12 is:
for the whole area – 146,899.21
for each Parish area as set out in Appendix A to the report

Background: In accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 Cheshire East Council is required to agree its Tax Base before 31st January 2011 so that the information can be provided to Cheshire Police Authority and Cheshire Fire Authority for their budget processes. The Portfolio Holder is therefore requested to recommend the Tax Base to Council.

The Tax Base for the area is the estimated number of chargeable dwellings expressed as a number of Band D equivalents adjusted for an estimated number of discounts, exemptions, disabled relief and appeals plus an allowance for non-collection.

The Tax Base has been calculated on the assumption that properties remaining empty for longer than six months are allowed a discount of 0% and that properties regarded as second homes are allowed a discount of 10%.

It is necessary to further adjust the Tax Base for

Changes in the Valuation List

These could arise for a variety of reasons such as appeals, disabled relief, new properties, deleted properties and changes in discount or exemption entitlements.

Non-collection

It is suggested that a reduction of 1% be made in the Tax Base to accommodate non-collection.

Background Documents:

The background papers for this matter may be inspected by contacting the report author.

Approved:

Councillor Wesley Fitzgerald (Portfolio Holder)

Date:

6th December 2010

Advising Officer:

Alex Thompson

Title:

Finance Lead, Strategy

Issued by the Borough Solicitor's Department