

COUNCIL MEETING – 11 DECEMBER 2024

RECOMMENDATION FROM THE CORPORATE POLICY COMMITTEE: COUNCIL TAX BASE 2025-26

RECOMMENDATION

That

- 1. In accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amount to be calculated by Cheshire East Council as its Council taxbase for the year 2025-26 as 163,261.10 for the whole area.**
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Extract from the Minutes of the Corporate Policy Committee held on 28 November 2024.

50 COUNCIL TAX BASE 2025-26

The Committee considered the report which set out the council taxbase calculation 2025-26. It was clarified that the council taxbase had been calculated as 163,261.10. The taxbase reflected an increase of £5.9m (1.9%) on the 2024/25 budgeted position which was £2.7m higher than the £3.2m (1%) forecast increase reported in February 2024. £1.2m of this improvement related to the introduction of the new 100% premium chargeable on second furnished homes from April 2025. A further £1m income was also being raised from the introduction of the empty homes premium for properties over 1 year which commenced in April 2024 but had not been included in the taxbase calculation for 2024/25.

Charging Town and Parish Councils for all-out Borough Elections was raised. It was confirmed that officers were continuing to work on calculations, and this would be shared at the earliest opportunity. It was anticipated that payments would be phased.

RESOLVED (unanimously):

That the Corporate Policy Committee

- 1 Recommend to Full Council, in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amount to be calculated by Cheshire East Council as its Council taxbase for the year 2025-26 as 163,261.10 for the whole area.
- 2 Note the Council Tax Support scheme is agreed for 2025-26 as unchanged other than the increases in line with CPI, as agreed in the last consultation.