

CHESHIRE EAST COUNCIL

Cabinet Member for Resources

Date of Meeting: 28th November 2011
Report of: Director of Finance and Business Services
Subject/Title: Council Tax Base 2012/13
Portfolio Holder: Councillor Mike Jones

1.0 Report Summary

- 1.1 This report notifies the Cabinet Member for Resources of the Council Tax Base for Cheshire East.

2.0 Recommendation

- 2.1 That the Cabinet Member for Resources, in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, recommend the amount to be calculated by Cheshire East Council as its Council Tax Base for the year 2012/13 as:
- for the whole area – 146,807.37
 - for each Parish area as set out in Appendix A

3.0 Reasons for Recommendation(s)

- 3.1 In accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 Cheshire East Council is required to agree its tax base before 31 January 2012.

4.0 Wards Affected

- 4.1 All

5.0 Local Ward Members

- 5.1 All

6.0 Policy Implications

- 6.1 n/a

7.0 Financial Implications

- 7.1 The calculation of the tax base contributes to the calculation of overall funding for Cheshire East Council in each financial year.

8.0 Legal Implications

8.1 Included in report

9.0 Risk Management Implications

9.1 Confirmation of the Council Tax base for 2012/13 ensures that the statutory requirement to set the Tax Base is met.

10.0 Background and Options

10.1 Cheshire East Council is required to approve its Tax Base before 31st January 2012 so that the information can be provided to Cheshire Police Authority and Cheshire Fire Authority for their budget processes.

10.2 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. A reduction of 1% is included in the Tax Base calculation to allow for anticipated levels of non-collection.

11.0 Access to Information

The background papers relating to this report can be inspected by contacting the report writer:

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