

# Decision Notice

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

**Decision-maker:** Cabinet Member for Resources

**Decision taken on:** 28<sup>th</sup> November 2011

**Decision in the matter of:** Council Tax Base

**DECISION:** That the Cabinet Member for Resources 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 2012/13 is:  
for the whole area – 146,807.37  
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 31 January 2012 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 Michael Jones (Cabinet Member)

#### **Date:**

28<sup>th</sup> November 2011

#### **Advising Officer:**

Alex Thompson

#### **Title:**

Finance Lead - Strategy

**Issued by the Borough Solicitor**