

CHESHIRE EAST COUNCIL

COUNCIL

Date of meeting: 9th December 2008
Report of: Revenues and Benefits Workstream
Title: Council Tax Base 2009/10

1.0 Purpose of Report

- 1.1 To notify Council of the Council Tax Base for Cheshire East

2.0 Decision Required

- 2.1 Council is requested to confirm 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 2009/10 is:

- for the whole area – 144,761.46
- for each Parish area as included in Appendix A

3.0 Financial Implications for Transition Costs

- 3.1 None

4.0 Financial Implications 2009/10 and beyond

- 4.1 None

5.0 Legal Implications

- 5.1 As detailed below

6.0 Risk Assessment

- 6.1 The risk is that the statutory requirement to set the Council Tax Base for 2009/10 will not be met.

7.0 Background and Options

- 7.1 Cheshire East Council is required to approve its Tax Base before 31 January 2009 so that the information can be provided to Cheshire Police Authority and Cheshire Fire Authority for their budget processes.
- 7.2 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.
- 7.3 The Tax Base has been calculated on the assumption that properties remaining empty for longer than six months are allowed a discount of 25% and that properties regarded as second homes are allowed a discount of 25%. The number of band D equivalent properties for 2009/10 is 145,545.55.
- 7.4 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, awards of disabled relief, new properties, deleted properties and changes in discount or exemption entitlements. Taking into account these factors, the Tax Base is estimated to increase by 678.14 properties resulting in a revised total of 146,223.69.

Non-collection

It is suggested that a reduction of 1% be made in the Tax Base calculation to accommodate non-collection. This reduces the Tax Base by 1462.23 to 144,761.46.

8.0 Overview of Day One, Year One and Term One Issues

- 8.1 None

9.0 Reasons for Recommendation

- 9.1 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 2009. Council is therefore requested to agree the Tax Base.

For further information:

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Background Documents:

*Congleton Tax Base calculation working papers
Crewe and Nantwich Tax Base calculation working papers
Macclesfield Tax Base calculation working papers*

Documents are available for inspection at:

*Revenues Service
Town Hall
Macclesfield*