

## **COUNCIL MEETING – 13<sup>TH</sup> DECEMBER 2018**

### **DOMESTIC TAX BASE 2019/20 REPORT**

#### **RECOMMENDATION**

**That**

- 1. 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 2019/20 be 149,517.54 for the whole area;**
- 2. no changes be made to the Council Tax Support Scheme for 2019/20, other than the annual increase in the allowances used and clarification following changes in other state benefits; and**
- 3. the following changes be made in respect of empty property charges:**
  - (a) the period for the award of discount in respect of empty rental property be reduced from 8 weeks to 6 weeks; and**
  - (b) the premium charged for property that has been empty for 2 years or longer be increased from 50% to 100%.**

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Extract from the Minutes of the Cabinet meeting on 4<sup>th</sup> December 2018

#### **69 DOMESTIC TAX BASE 2019/20 REPORT**

Cabinet considered a report on the Council Tax base calculation 2019/20 for recommendation to Council.

The calculation set out the estimates of new homes less the expected level of discounts and the level of Council Tax Support. This resulted in a band D equivalent tax base position for each Town and Parish Council.

The tax base reflected growth of £3.6m (1.7%) on the 2018/19 position, highlighting the positive changes locally. Additional new homes, and more properties brought back into use over the last nine years, had increased the tax base by 13%.

#### **RESOLVED**

That Council be recommended to approve

1. 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 2019/20 be 149,517.54 for the whole area;
2. that no changes be made to the Council Tax Support Scheme for 2019/20, other than the annual increase in the allowances used and clarification following changes in other state benefits; and
3. that the following changes be made in respect of empty property charges:
  - (a) the period for the award of discount in respect of empty rental property be reduced from 8 weeks to 6 weeks; and
  - (b) the premium charged for property that has been empty for 2 years or longer be increased from 50% to 100%.