

COUNCIL MEETING – 13TH DECEMBER 2023

COUNCIL TAX BASE 2024/25

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 tax base for the year 2024/25 is 160,151.52 for the whole area; and**
 - 2. the Council Tax Landlord discount previously applied to empty rental properties be removed.**
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Extract from the Minutes of the Corporate Policy Committee meeting on 30th November 2023

51 **COUNCIL TAX BASE 2024/25**

The Committee considered a report on the Council tax base calculation 2024/25 for recommendation to Council in December 2023.

In response to members' questions and comments, the Director of Finance and Customer Services advised that:

- The remaining unspent Covid support grant received from the Government was not subject to claw-back.
- A property which was uninhabitable until renovation works had been undertaken was exempt from Council tax for a specific period, further details of which were set out on the Council's website.
- A family home would not be treated as a second home for Council tax purposes during the period that the individual concerned was in a care home.

RESOLVED (unanimously)

That the Committee

1. recommends to Council that
 - (a) 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 tax base for the year 2024/25 is 160,151.52 for the whole area; and
 - (b) the Council Tax Landlord discount previously applied to empty rental properties be removed.

2. notes that the Council Tax Support scheme is agreed for 2024/25 as unchanged other than the increases in line with CPI as agreed in the last consultation.