

CABINET	AGENDA ITEM No. 9
13 December 2010	PUBLIC REPORT

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COUNCIL TAX BASE 2011/12

R E C O M M E N D A T I O N S	
FROM : Executive Director Strategic Resources	Deadline date : 15 th January 2011
Cabinet is requested to:	
<ol style="list-style-type: none"> 1. Endorse the calculation of the Council Tax Base for 2011/12 at a level of 55,971 Band D equivalent properties; and 2. Note the estimated position of the Collection Fund and authorise the Executive Director - Strategic Resources to calculate the final figure on 15th January 2011 and notify the Cambridgeshire Police Authority and the Cambridgeshire & Peterborough Fire & Rescue Authority. 	

1 ORIGIN OF REPORT

- 1.1 This report forms part of the preparation for setting the Council's Budget. It needs to be considered so that figures for the tax base and the Collection Fund can be used in setting Council Tax and notified to other affected authorities.

2 PURPOSE AND REASON FOR REPORT

- 2.1 This report is before Cabinet to consider under its Terms of Reference No.3.2.7. To be responsible for the Council's overall budget and determine action required to ensure that the overall budget remains within the total cash limit.

3 TIMESCALE

Is this a Major Policy Item/Statutory Plan?	YES Part of Budget Process	If Yes, date for relevant Cabinet Meeting	13 December 2010
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4 INFORMATION RELATIVE TO DECISIONS REQUIRED

4.1 Council Tax Base Calculation 2011/2012 (Annex A)

- 4.1.1 The Council Tax Base calculation is part of the Budget process. The gross tax base for 2011/12 is estimated at 56,824 Band D equivalents. This is reduced by 1.5% to allow any in year variation from the estimates e.g. for properties not being built or occupied, additional discounts being available or for losses on collection, to give a net council tax base of 55,971.

4.1.2 The net tax base for the current year is (2010/11) 55,395, giving an increase for 2011/12 of 1.04%.

4.1.3 The figure of 55,971 Band D equivalents reflects the best estimate, based on the latest factual position. The regulations provide for the Billing Authority's records to be calculated based on data as at 30th November 2010, together with a forecast of any changes arising after that date until the end of the relevant financial year, in this case, 31st March 2012.

4.2 Collection Fund Surplus

4.2.1 The surplus on the Collection Fund, as at 31st March 2010, is required to be calculated by the 15th January 2011 and the Police and Fire & Rescue Authorities advised so that it forms part of their budget setting.

4.2.2 A breakeven position has been estimated from Council Tax collection. Therefore it is currently estimated that there will be no share of any surplus or deficit on the Collection Fund for 2011/12 for the precepting authorities.

5 CONSULTATION

5.1 No external consultation has been undertaken.

6 ANTICIPATED OUTCOMES

6.1 That Cabinet endorses the calculation of the Council Tax Base. Also, that they authorise the Executive Director Resources to calculate the Tax Base figure on 15th January 2011 and advise this to the Cambridgeshire Police Authority and the Cambridgeshire & Peterborough Fire & Rescue Authority.

7 REASONS FOR RECOMMENDATIONS

7.1 The Council Tax Base could be set at a higher or lower level. However, this could have the effect of either inflating unnecessarily the amount of Council Tax to be set or setting the tax at a level insufficient to meet the Council's budget requirements. A similar position could arise if the surplus or deficit were set at a higher or lower level.

8 ALTERNATIVE OPTIONS CONSIDERED

8.1 None required at this stage

9 IMPLICATIONS

9.1 This report does not have any implications effecting legal, human rights act or human resource issues

10 BACKGROUND DOCUMENTS

Used to prepare this report, in accordance with the Local Government (Access to Information) Act 1985):

Local Government Finance Act 1992

Local Government Act 2003

The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003.

Council Tax Banding List

Parish Council	Number of Properties on Valuation List in Bands									TAXBASE
	A	B	C	D	E	F	G	H	TOTAL	
Ailsworth	9	22	99	40	51	29	7	0	257	244.17
Bainton	13	10	9	27	19	19	34	1	132	146.08
Barnack	76	105	20	90	66	28	31	1	417	368.23
Borough Fen	28	13	6	0	2	4	0	0	53	38.14
Bretton	3,894	626	293	285	191	137	19	0	5,445	3,587.22
Castor	50	112	24	56	46	43	20	17	368	345.94
City (non-parished)	22,990	12,805	8,551	3,369	1,427	553	247	17	49,959	33,915.85
Deeping Gate	0	22	32	51	46	33	12	0	196	203.40
Etton	4	17	8	13	2	8	5	0	57	53.16
Eye	748	394	528	220	111	30	14	0	2045	1,517.10
Glington	130	149	111	99	102	63	32	1	687	610.43
Hampton	413	1165	883	1150	717	75	8	1	4412	3,612.67
Helpston	33	112	111	70	78	25	21	0	450	407.57
Marholm	1	20	9	12	13	9	10	1	75	75.79
Maxey	29	55	40	42	48	53	34	0	301	310.28
Newborough	107	137	255	113	41	22	7	0	682	564.13
Northborough	40	178	153	82	71	41	10	1	576	498.73
Orton Longueville	2334	1298	519	342	228	102	67	3	4893	3,433.26
Orton Waterville	1556	822	647	536	585	235	77	2	4460	3,499.00
Peakirk	17	22	35	41	22	32	9	0	178	172.73
Southorpe	0	0	6	10	14	12	15	1	58	72.53
St Martins Without	1	3	2	4	0	3	2	2	17	19.34
Sutton	0	0	0	7	7	22	12	2	50	67.97
Thorney	260	391	162	122	55	43	27	0	1060	826.73
Thornhaugh	3	21	15	9	17	9	12	2	88	90.28
Ufford	17	4	7	7	20	32	17	2	106	118.12
Upton	0	14	0	4	2	3	2	0	25	23.65
Wansford	6	29	23	24	38	56	38	0	214	245.15
Wittering	784	249	65	32	4	2	3	4	1143	747.35
Wothorpe	2	5	18	21	19	21	42	5	133	156.14
2011/12 Total	33,545	18,800	12,631	6,678	4,042	1,744	834	63	78,537	55,971.15
2010/11	33,368	18,385	12,149	6,663	3,949	1,719	827	62	77,122	55,395.17

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