

CABINET	AGENDA ITEM No. 7
12 DECEMBER 2011	PUBLIC REPORT

Cabinet Member(s) responsible:	Cllr David Seaton	
Contact Officer(s):	John Harrison, Executive Director Strategic Resources Steven Pilsworth, Head of Strategic Finance	Tel. 452398 Tel. 384564

MEDIUM TERM FINANCIAL STRATEGY 2012/13 TO 2016/17 – COUNCIL TAX BASE 2012/13

R E C O M M E N D A T I O N S	
FROM : Executive Director Strategic Resources	Deadline date :
<p>Cabinet is requested to:</p> <ol style="list-style-type: none"> 1. Endorse the calculation of the Council Tax Base for 2012/13 at a level of 56,651 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 by 15 January 2012 and notify the Cambridgeshire Police Authority and the Cambridgeshire Fire and 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 the 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 setting)	If Yes, date for relevant Cabinet Meeting	12 December 2011
Date for relevant Council Meeting	22 February 2012	Date for submission to Government department	14 March 2012

4. INFORMATION RELEVANT TO DECISIONS REQUIRED

Council Tax Base Calculation 2011/12 (Annex A)

- 4.1 The Council Tax Base calculation is part of the budget process. The gross tax base for 2012/13 is estimated at 57,513 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 56,651.

4.2 The net tax base for the current year is (2011/12) 55,971, giving an increase of 1.21%

4.3 The figure of 56,651 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 on data as at 30 November 2011, together with a forecast of any changes arising after that date until the end of the relevant financial year, in this case, 31 March 2013.

Collection Fund

4.4 The surplus on the Collection Fund, as at 31 March 2011, is required to be calculated before the 15 January 2012 and the Police and Fire and Rescue Authorities advised so that it forms part of their budget setting.

4.5 A breakeven position has been estimated from Council Tax collection. Therefore it is currently estimated that there will be no share of surplus or deficit on the Collection Fund for 2012/13 for the precepting authorities. This will be finalised by 15 January 2012.

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 of Resources to calculate the Collection Fund figure by 15 January 2012 and advise this to the Cambridgeshire Police Authority and the Cambridgeshire and Peterborough Fire and 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 Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003

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

Council Tax Banding List.

Annex A

PETERBOROUGH CITY COUNCIL

COUNCIL TAX BASE FOR TAX SETTING PURPOSES 2012/13

Parish Council	Number of Properties on Valuation List in Bands									TAXBASE	
	A	B	C	D	E	F	G	H	TOTAL	GROSS	NET
Ailsworth	9	21	101	40	49	29	7	0	256	241.06	237.44
Bainton	8	16	24	33	19	20	34	1	155	169.53	166.98
Barnack	83	139	51	114	71	28	32	1	519	460.69	453.78
Borough Fen	28	13	6	0	2	4	0	0	53	36.81	36.25
Bretton	3,828	625	296	284	192	137	19	0	5,381	3,610.75	3,556.59
Castor	52	113	24	62	50	45	27	17	390	376.57	370.92
City (non-parished)	23,096	12,720	8,556	3,408	1,443	556	243	18	50,040	34,943.55	34,419.40
Deeping Gate	0	23	31	48	46	38	14	0	200	213.89	210.68
Etton	4	17	8	13	2	8	5	0	57	53.97	53.16
Eye	799	389	513	223	112	30	14	0	2,080	1,530.64	1,507.68
Glington	130	146	112	99	117	63	36	1	704	644.65	634.98
Hampton	431	1,017	823	1,177	749	86	11	1	4,295	3,588.04	3,534.22
Helpston	34	91	89	71	78	25	21	2	411	384.92	379.14
Marholm	1	20	9	12	12	10	10	1	75	78.14	76.97
Maxey	29	46	39	39	48	55	36	0	292	310.86	306.20
Newborough	105	139	244	118	40	22	7	0	675	560.77	552.36
Northborough	40	178	153	82	70	41	11	1	576	512.56	504.87
Orton Longueville	2,337	1,299	517	342	229	102	67	3	4,896	3,497.15	3,444.69
Orton Waterville	1,558	790	635	540	585	235	77	2	4,422	3,558.74	3,505.36
Peakirk	17	22	35	41	22	32	9	0	178	178.58	175.90
Southorpe	0	0	6	10	14	12	15	1	58	73.39	72.29
St Martins Without	1	3	2	4	0	3	2	2	17	18.83	18.55
Sutton	0	0	0	7	7	22	12	2	50	70.00	68.95
Thorney	310	469	173	166	55	44	27	0	1,244	981.78	967.05
Thornhaugh	3	21	15	9	17	10	12	2	89	93.62	92.22
Ufford	17	9	7	7	20	31	18	2	111	124.45	122.58
Upton	0	14	0	4	2	3	2	0	25	24.01	23.65
Wansford	6	28	23	24	37	55	38	0	211	241.63	238.01
Wittering	784	250	65	32	4	2	3	4	1,144	771.14	759.57
Wothorpe	2	10	18	21	17	20	43	6	137	162.64	160.20
Totals	33,712	18,628	12,575	7,030	4,109	1,768	852	67	78,741	57,513.35	56,650.65
2011/12	33,545	18,800	12,631	6,878	4,042	1,744	834	63	78,537	56,823.50	55,971.15

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