

<b>CABINET</b>	AGENDA ITEM No. 6.1
<b>14 December 2009</b>	<b>PUBLIC REPORT</b>

Contact Officer(s):	Steven Pilsworth, Head of Strategic Finance Shirley Pleszkan, Interim Revenue and Benefit Manager	Tel. 384564 452654
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## COUNCIL TAX BASE 2010/11

RECOMMENDATIONS	
<b>FROM :</b> Executive Director Strategic Resources	<b>Deadline date :</b> 15 <sup>th</sup> January 2010
<ol style="list-style-type: none"> <li>1. To endorse the calculation of the Council Tax Base for 2010/11 at a level of 55,395 Band D equivalent properties.</li> <li>2. To note the estimated position of the Collection Fund and authorise the Executive Director Strategic Resources to calculate the final figure on 15<sup>th</sup> January 2010 and notify the Cambridgeshire Police Authority and the Cambridgeshire &amp; Peterborough Fire &amp; Rescue Authority.</li> </ol>	

### 1 ORIGIN OF REPORT

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 the other affected authorities.

### 2 PURPOSE AND REASON FOR REPORT

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?	<b>YES Part of Budget Process</b>	If Yes, date for relevant Cabinet Meeting	14 December 2009
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### 4 INFORMATION RELATIVE TO DECISIONS REQUIRED

#### 4.1 Council Tax Base Calculation 2010/2011 (Annex A)

- 4.1.1 The Council Tax Base calculation is part of the Budget process. The gross tax base for 2010/11 is estimated at 56,239 Band D equivalents this is reduced by 1.5% to allow for losses on collection to give a net council tax base of 55,395.
- 4.1.2 The net tax base for the current year is (2009/10) 54,835, giving an increase for 2010/11 of 1.02%.

4.1.3 The figure of 55,395 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 2009, together with a forecast of any changes arising after that date until the end of the relevant financial year, in this case, 31<sup>st</sup> March 2011.

## **4.2 Collection Fund Surplus**

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

4.2.2 An estimated surplus of £1,126,213 from Council Tax collection has been calculated. The City Council's share of this surplus is £934,085 and this will be built into the budget for 2010/11. The remainder is shared with the Police and Fire & Rescue Authorities in proportion to their share of the Council Tax.

## **5 CONSULTATION**

No external consultation has been undertaken.

## **6 ANTICIPATED OUTCOMES**

That Cabinet endorses the calculation of the Council Tax Base. Also, that they authorise the Executive Director Strategic Resources to calculate the Tax Base figure on 15th January 2010 and advise this to the Cambridgeshire Police Authority and the Cambridgeshire & Peterborough Fire & Rescue Authority.

## **7 REASONS FOR RECOMMENDATIONS**

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**

None required at this stage

## **9 IMPLICATIONS**

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								TOTAL	TAXBASE
	A	B	C	D	E	F	G	H		
Ailsworth	9	21	98	40	48	28	7	0	251	234.51
Bainton	13	8	9	28	19	19	34	1	131	146.55
Barnack	72	102	20	90	66	28	31	1	410	362.67
Borough Fen	27	13	6	0	2	4	0	0	52	38.20
Bretton	3,892	626	292	279	186	136	19	0	5,430	3,577.47
Castor	50	107	24	56	46	43	19	16	361	340.74
City (non-parished)	23,257	13,652	9,068	4,329	2,051	610	254	18	53,239	37,086.60
Deeping Gate	0	22	31	48	47	33	12	0	193	201.27
Etton	4	17	8	13	2	8	5	0	57	51.90
Eye	723	387	472	207	100	29	14	0	1,932	1,434.20
Glington	130	146	111	99	102	63	32	1	684	607.44
Helpston	33	90	90	84	79	25	21	0	422	391.08
Marholm	1	20	9	13	13	9	9	1	75	75.52
Maxey	29	46	40	38	49	52	33	0	287	298.71
Newborough	103	139	246	113	39	22	7	0	669	550.91
Northborough	40	178	153	81	70	41	10	1	574	503.63
Orton Longueville	2,336	1,296	519	324	246	102	66	3	4,892	3,439.54
Orton Waterville	1,555	781	621	541	586	234	77	2	4,397	3,495.28
Peakirk	18	22	35	41	22	32	9	0	179	176.89
Southorpe	0	0	6	10	14	12	15	1	58	69.88
St Martins Without	1	3	2	4	0	3	2	2	17	19.54
Sutton	0	0	0	7	7	22	12	2	50	68.95
Thorney	263	390	159	123	55	43	27	0	1,060	822.60
Thornhaugh	3	21	15	9	17	9	12	2	88	97.74
Ufford	17	3	7	7	20	32	17	2	105	123.95
Upton	0	14	0	4	2	3	2	0	25	24.64
Wansford	6	28	25	22	37	55	38	0	211	240.86
Wittering	784	249	65	32	4	2	3	4	1,143	750.99
Wothorpe	2	4	18	21	20	20	40	5	130	162.91
<b>Totals</b>	<b>33,368</b>	<b>18,385</b>	<b>12,149</b>	<b>6,663</b>	<b>3,949</b>	<b>1,719</b>	<b>827</b>	<b>62</b>	<b>77,122</b>	<b>55,395.17</b>

2009/10

32,954

17,456

11,863

6,434

3,900

1,692

825

62

75,186

54,834.65

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