

REPORT TO THE COUNCIL MEETING OF 16 JANUARY 2012

Status: Decision
Title: Council Tax Base 2012/2013
Originator: Kamal Mehta, Deputy Chief Executive
Where from: Management Board
Where to next: Implementation

1 Purpose of the Report

1.1 To fix the Council Tax base for the Council Tax in 2012/2013

1.2 In association with fixing the Council Tax base, to recommend to the Council the allowance (in percentage terms) to be made in 2012/2013

2 Recommendations:

2.1 It is recommended that:-

- (i) the calculation of the Council Tax base for the year 2012/2013 be approved;
- (ii) in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, as amended, the amount calculated by Harborough District Council as its Council Tax base for the year 2012/2013 shall be 33,071 and
- (iii) the Council Tax base for individual Parishes for 2012/2013 be calculated in accordance with the same principles as the Council's overall Council Tax Base as detailed in the report.

3 Key Facts

Fixing the Council Tax Base

3.1 The Local Government Finance Act 1992, as amended, requires the Council to fix the Council Tax base for 2012/2013 between 1st December 2011 and 31st January 2012.

3.2 The Council Tax base is the total number of "Band D equivalent" dwellings in the District after allowing for exemptions, discounts and a provision for irrecoverables. The calculation for 2012/2013 in accordance with the Local

Authorities (Calculation of Council Tax Base) Regulations 1992, as amended, is set out below. This figure is based on the Banding list at 1st December 2011 with an allowance for new properties taking into account discounts etc and part year occupation.

Band	Dwellings in Banding List	Disabled Persons Adjustments No. of cases	Less Exemptions Properties Affected	Less Discounts	Adjusted Amount for Council Tax Band	Applied Ratio to Band D Equivalent	Band D Equivalent (to one decimal place)	
AR		6		(0.75)	5.25	5/9	2.9	
A	4255	39	(273)	(593)	3428	6/9	2,285.3	
B	7701	16	(195)	(767.75)	6,754.25	7/9	5,253.3	
C	7301	(21)	(155)	(570.25)	6,554.75	8/9	5,826.4	
D	5666	4	(114)	(337)	5,219	9/9	5,219	
E	5430	(20)	(83)	(234.50)	5,092.50	11/9	6,224.2	
F	3187	(4)	(53)	(116)	3,014	13/9	4,353.6	
G	2346	(7)	(33)	(72)	2,234	15/9	3,723.3	
H	225	(13)	(6)	(10.50)	195.50	18/9	391	
				(2701.75)	32,497.25		33,279	
			Add allowance for new properties					126
			Less 1% allowance for irrecoverables					33,405
			COUNCIL TAX BASE FOR 2012/2013					(334)
								33,071

3.3 The tax base figures for 2012/2013 are based on the number of dwellings within each band to be notified by the Listing Officer by 1st December 2011, hence the earliest date the Council can fix the tax base is 1st December 2011. District Councils must notify the tax base for their districts to the County Council, the Police Authority and the Fire Authority by 31st January 2012. A tax base must be produced, not only for the District as a whole, but also for each parish and the unparished area of Market Harborough. Parishes will be informed of their Council Tax base in accordance with Regulation 4 of the Local Authorities (Calculation of Council Tax Base) (Supply of Information) Regulations 1992.

Deductions from the Tax Base for Irrecoverables

3.4 The allowance for irrecoverables included in the Tax Base is 1% in line with the previous financial year.

Previous report(s):

Information Issued Under Sensitive Issue Procedure: Yes/No

Ward Members informed: Not applicable