## SOUTH CAMBRIDGESHIRE DISTRICT COUNCIL RECORD OF CHIEF OFFICER DECISION

This form should be used to record key and other decisions made by individual Portfolio Holders and key decisions made by Chief Officers. The contact officer will ensure that the signed and completed form is given to Democratic Services as soon as reasonably practicable after the decision has been taken.

Unless permission has been obtained from the Chairman of Council and the Chairman of the Scrutiny and Overview Committee that this decision be treated as a matter of urgency under Rule 12.19 of the Scrutiny and Overview Committee Procedure Rules, this decision will come into force, and may then be implemented, on the expiry of five working days after the publication of the decision, unless called in under Rule 7 of the Budget and Policy Framework Procedure Rules or Rule 12 of the Scrutiny and Overview Committee Procedure Rules.

Portfolio	Chief Finance Officer
Subject Matter	Setting of Council Tax Base 2012/13
Ward(s) Affected	All Wards
Date Taken	Tuesday, 6 December 2011
Contact Officer	Philip Bird, Revenues Manager (phil.bird@scambs.gov.uk)
Date Published	Wednesday, 7 December 2011
Call-In Expiry	Wednesday, 14 December 2011
Key Decision?	Yes Is likely to be significant in terms of its effects on communities living or working in an area of the District comprising two or more wards.
In Forward Plan?	Yes
Urgent?	No

#### Purpose / Background

The Council is required to set a tax base for each financial year for the District as a whole and for each separate parish within the District. The tax base is expressed as the number of band D equivalent properties and is used to calculate the basic amount of Council Tax.

#### **Declaration(s) of Interest**

Record below any relevant interest declared by any executive Member consulted or by an officer present in relation to the decision.

None

#### Dispensation(s)

In respect of any conflict(s) of interest declared above, record below any dispensation(s) granted by the Council's Standards Committee.

None

### Consultation

Record below all parties consulted in relation to the decision.

# Other Options Considered and Reasons for Rejection None.

Final decision	Reason(s)	
I hereby set the Council Tax base for the South	The Council is required to set a tax base for	
Cambridgeshire District, for the financial year	each financial year for the District as a whole	
2012/13 at <b>60.793.0</b> band D equivalent	and for each separate parish within the District	

properties under the authority delegated to me by the South Cambridgeshire District Council. I also set the Council Tax base for each Parish contained within the South Cambridgeshire District boundary as set out in the attached appendix A. The tax base is expressed as the number of band D equivalent properties and is used to calculate the basic amount of Council Tax.

There is a prescribed process for calculating the tax base, but the Council must make estimates of anticipated changes, for example due to the building of new properties, and estimate the proportion of bad debt. The starting point for the calculation is set by statute as the properties contained in the valuation list at 30th November, adjusted for exemptions and discounts recorded on the Council's Council Tax database at that date.

The Chief Financial Officer has delegated authority to set the Council Tax base.

Signed	Name (CAPITALS)	Signature	Date	
Portfolio Holder	Signed copy available upon request from Democratic Services			
Chief Officer	(democratic.services@scambs.gov.uk)			

Further Information		
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