



**Report To:** Chief Financial Officer  
**Lead Officer:** Alex Colyer

13<sup>th</sup> December 2018

---

## Setting of Council Tax Base for 2019/20

### Purpose

1. To report the calculation of the Council Tax base for 2019/20 and to request the Chief Financial Officer exercise the delegated power to formally set the Council's Council Tax base for 2019/20.

### Recommendations

2. It is recommended that the Chief Financial Officer sets the tax base for South Cambridgeshire District Council at 62,576.3 band D equivalents for 2019/20, and the tax base for each parish be set as shown in Appendix A.

### Reasons for Recommendations

3. The Council is required to determine a tax base for the subsequent financial year in order to allow the precepting authorities to complete their budget setting processes. The tax base is calculated by reference to the actual tax base as at 30<sup>th</sup> September each year adjusted in line with a series of estimates described in the report.
4. There is predicted to be an increase of 1,166.1 band D equivalents in respect of 2019/20 due to new property development, which is included in the above tax base.
5. A bad debt allowance of 0.6%, which remains the same as last year, is considered to be reasonable.

### Background

6. 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.
7. 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 as the properties contained in the valuation list at 30<sup>th</sup> September 2018, adjusted for exemptions and discounts recorded on the Council's Council Tax database at that date.
8. The Chief Financial Officer has delegated authority to set the Council Tax base.

### Considerations

9. The initial tax base, as recorded on the Council Tax database at 30<sup>th</sup> September 2018, was 65,175.6 band D equivalents, including an allowance for levies against long-term empty properties. This is an increase of 0.88% (571) compared to the initial tax base at the same time last year of 64,604.6.

10. It is anticipated that 968.8 band D equivalent properties will be completed by 31st March 2019 and should therefore be added to the initial tax base. This figure has been estimated by correlating information from the Revenue Service's Property Inspectors, Planning and, where possible, from property developers. The estimate includes an allowance for properties being valued in different bands and also for a corresponding growth in discounts, and also allows for the anticipated completion of affordable homes across the district.
11. During the course of the 2019/20 financial year it is anticipated that a further 1,047 new properties will be completed. In order to allow for the phased construction over the course of the year, a spread across the valuation bands and discounts, an estimate of 492.4 band D equivalents have been added to the tax base calculation
12. The provision for bad debt was increased in 2014/15 to 0.6% to take account of the increased numbers of council tax payers resulting from the introduction of the Localised Council Tax Support Scheme in April 2013, and is still considered to be reasonable.
13. There is an allowance for contributions in lieu of Council Tax from the Ministry of Defence equivalent to 81.7 band D properties. This is a slight change from last years' figure of 82.2, reflecting a change in the number of occupied properties.
14. Following major changes to the welfare system in April 2013, the Council is required to give discounts against council tax liability for qualifying claimants, and for the purposes of this calculation these are expressed in band d equivalent terms and deducted from the tax base as shown below under the heading LCTSS (Local Council Tax Support Scheme).
15. After allowing for these adjustments the calculated tax base for 2019/20 is 62,576.3. This is an increase of 1.9% (1,166.1) compared to the 2018/19 tax base of 61,410.2.
16. A summary of the calculation is shown below, with the previous years' calculations for comparison.
17. A Council Tax base has also been calculated for each parish within the District as set out in Appendix A.

#### **Summary of Tax Base Calculation for the District**

*(All figures are band D equivalents)*

	<b>2019/20</b>	<b>2018/19</b>
Initial tax base at 30 <sup>th</sup> September 2018	65,175.6	64,000.0
New properties expected to be completed in this financial year	968.8	
New properties expected to be completed during next financial year	492.4	
Contributions in lieu of Council Tax from MOD properties	81.7	
Bad Debt Provision 0.6%	-377.2	
<b>Estimated Council Tax Base before LCTSS</b>	<b><u>66,341.3</u></b>	<b><u>64,000.0</u></b>
LCTSS	-3,765.0	-3,000.0
<b>Estimated Council Tax Base after LCTSS</b>	<b><u>62,576.3</u></b>	<b><u>61,000.0</u></b>

### **Options**

18. To review the details contained within the report. The Council is required to determine a tax base for the subsequent financial year in order to allow the precepting authorities to complete their budget setting processes.

### **Implications**

19. In the writing of this report, taking into account financial, legal, staffing, risk management, equality and diversity, climate change, community safety and any other key issues, the following implications have been considered: -

#### ***Financial***

20. The tax base for 2019/20 has increased by 1.9% compared to the previous year tax base of 61,410.2. However, there remains a huge amount of uncertainty regarding the economy which makes it difficult to accurately predict the level of future growth with a high degree of precision.

#### ***Legal***

21. The Council has a legal obligation to set the Council Tax Base in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992.

#### ***Staffing***

22. None

#### ***Risk Management***

23. Failure to set the correct Council Tax Base could have an adverse effect on the Council's budget requirements.

#### ***Equality and Diversity***

24. We ensure that revenue collection is delivered in a fair and consistent manner to all members of the community.

#### ***Climate Change***

25. None

### **Consultation responses (including from the Youth Council)**

26. All Parish Councils were consulted on draft individual tax base determinations throughout November 2018. 1 Response was received and 2 adjustments were made in finalising the tax base as recommended in this report.

### **Background Papers**

Where [the Local Authorities \(Executive Arrangements\) \(Meetings and Access to Information\) \(England\) Regulations 2012](#) require documents to be open to inspection by members of the public, they must be available for inspection: -

- (a) at all reasonable hours at the offices of South Cambridgeshire District Council;
- (b) on the Council's website; and
- (c) in the case of documents to be available for inspection pursuant to regulation 15, on payment of a reasonable fee required by the Council by the person seeking to inspect the documents at the offices of South Cambridgeshire District Council.

There are no background papers.

**Report Author:** Katie Kelly – Revenues Manager  
Telephone: (01954) 713335

*DECISION OF THE CHIEF FINANCIAL OFFICER*

I hereby set the Council Tax base for the South Cambridgeshire District, for the financial year 2019/20 at 62,576.3 band D equivalent 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.

Signed ..... Date 13<sup>th</sup> December 2018

Chief Financial Officer

## APPENDIX A

Code	Parish	Tax Base	Code	Parish	Tax Base
1	Great Abington	400.3	53	Horningsea	163.7
2	Little Abington	255.2	54	Horseheath	210.1
3	Abington Pigotts	77.1	55	Ickleton	340.9
4	Arrington	170.9	56	Impington	1,511.2
5	Babraham	124.5	57	Kingston	126.9
6	Balsham	696.2	58	Knapwell	47.0
7	Bar Hill	1,456.2	59	Landbeach	384.1
8	Barrington	468.9	60	Linton	1,730.0
9	Bartlow	51.2	61	Litlington	345.5
10	Barton	388.4	62	Lolworth	72.6
11	Bassingbourn	1,159.8	63	Longstanton	1,711.7
12	Bourn	424.7	64	Longstowe	90.2
13	Boxworth	104.5	65	Madingley	107.3
14	Caldecote	749.1	66	Melbourn	1,946.9
120	Cambourne	3,834.7	67	Meldreth	772.1
15	Carlton	100.6	68	Milton	1,769.4
16	Castle Camps	269.4	69	Guilden Morden	423.8
17	Caxton	236.7	70	Steeple Morden	525.6
18	Childerley	12.0	71	Newton	181.0
19	Great & Little Chishill	324.2	72	Oakington	589.6
21	Comberton	916.5	130	Orchard Park	830.8
22	Conington	58.2	73	Orwell	478.8
23	Coton	366.8	74	Over	1,112.4
24	Cottenham	2,366.5	75	Pampisford	161.1
25	Croxton	74.3	76	Papworth Everard	1,340.9
26	Croydon	107.1	77	Papworth St. Agnes	32.2
27	Dry Drayton	290.6	78	Rampton	198.5
28	Duxford	773.4	79	Sawston	2,503.0
29	Elsworth	311.3	80	Great Shelford	1,989.3
30	Eltisley	181.0	81	Little Shelford	379.8
31	Great Eversden	116.0	82	Shepreth	343.1
32	Little Eversden	253.8	83	Shingay-Cum-Wendy	55.9
33	Fen Ditton	335.6	84	Shudy Camps	144.8
34	Fen Drayton	361.6	140	South Trimpington	269.0
35	Fowlmere	565.0	85	Stapleford	919.9
36	Foxton	542.2	86	Stow-Cum-Quy	213.1
37	Fulbourn	1,932.8	87	Swavesey	960.0
38	Gamlingay	1,465.4	88	Tadlow	79.9
39	Girton	1,829.5	89	Teversham	990.4
40	Little Gransden	141.2	90	Thriplow	490.5
41	Grantchester	254.1	91	Toft	248.9
42	Graveley	94.7	92	Waterbeach	1,939.1
43	Hardwick	973.4	93	Weston Colville	195.9
44	Harlton	145.2	95	West Wickham	187.1
45	Harston	813.8	96	West Wratting	228.6
46	Haslingfield	693.7	97	Whaddon	220.4
47	Hatley	93.2	98	Whittlesford	790.6
48	Hauxton	529.5	99	Great Wilbraham	287.8
49	Heydon	125.8	100	Little Wilbraham	189.1
50	Hildersham	104.3	101	Willingham	1,547.4
51	Hinxton	161.6	102	Wimpole	139.8
52	Histon	1,776.3			
<b>District Total</b>				<b>62,576.3</b>	