

REPORT TO: Chief Financial Officer

LEAD OFFICER: Peter Maddock

Setting of Council Tax Base for 2020/21

Executive Summary

1. To report the calculation of the Council Tax base for 2020/21 and to request the Chief Financial Officer exercise the delegated power to formally set the Council's Council Tax base for 2020/21.

Recommendations

2. It is recommended that the Chief Financial Officer sets the tax base for South Cambridgeshire District Council at 63,617.6 band D equivalents for 2020/21, and the tax base for each parish be set as shown in Appendix A.

Reasons for Recommendations

3. 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.
4. 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, adjusted for exemptions and discounts recorded on the Council's Council Tax database. The Chief Financial Officer has delegated authority to set the Council Tax base.

Details

5. The initial tax base, as recorded on the Council Tax database at 23rd September 2019, was 66,441.9 band D equivalents, including an allowance for levies against long-term empty properties. This is an increase of 1.9% (1266) compared to the initial tax base at the same time last year of 65,175.6
6. It is anticipated that 894.1 band D equivalent properties will be completed by 31st March 2020 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.
7. During the course of the 2020/21 financial year it is anticipated that a further 697 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 334.3 band D equivalents have been added to the tax base calculation

8. The allowance for non-collection 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.
9. There is an allowance for contributions in lieu of Council Tax from the Ministry of Defence equivalent to 95.7 band D properties. This is a slight change from last years' figure of 81.7, reflecting a change in the number of occupied properties.
10. 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).
11. After allowing for these adjustments the calculated tax base for 2020/21 is 63,617.6. This is an increase of 1.6% (1,041.3) compared to the 2019/20 tax base of 62,576.3.
12. A summary of the calculation is shown below, with the previous years' calculations for comparison.
13. 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)

	2020/21	2019/20	2018/19
Initial tax base at 30 th September	66,441.9	65,175.6	64,604.6
New properties expected to be completed in this financial year	894.1	968.8	552.9
New properties expected to be completed during next financial year	334.3	492.4	305.6
Contributions in lieu of Council Tax from MOD properties	95.7	81.7	82.2
Allowance for non -collection 0.6%	-383.4	-377.2	-370.1
Estimated Council Tax Base before LCTSS	<u>67,382.6</u>	<u>66,341.3</u>	<u>65,175.1</u>
LCTSS	-3,765.0	-3,765.0	-3,765.0
Estimated Council Tax Base after LCTSS	<u>63,617.6</u>	<u>62,576.3</u>	<u>61,410.2</u>

Options

14. 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

15. 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

16. Whilst the tax base for 2020/21 has increased by 1.6% compared to the previous year tax base, 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

17. 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

18. None

Risks / Opportunities

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

Equality and Diversity

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

Consultation responses

21. All Parish Councils were consulted on draft individual tax base determinations for four weeks through October and November 2019. Queries were received from 3 parish councils, however no 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.

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DECISION OF THE CHIEF FINANCIAL OFFICER

I hereby set the Council Tax base for the South Cambridgeshire District, for the financial year 2020/21 at 63,617.6 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 26/11/2019

Chief Financial Officer

APPENDIX A

Parish	Tax Base	Parish	Tax Base
Great Abington	420.4	Horningsea	166.3
Little Abington	257.4	Horseheath	211.7
Abington Pigotts	79.2	Ickleton	342.2
Arrington	168.5	Impington	1525.1
Babraham	127.0	Kingston	129.1
Balsham	726.4	Knapwell	47.7
Bar Hill	1452.8	Landbeach	388.2
Barrington	474.9	Linton	1732.6
Bartlow	51.5	Litlington	348.6
Barton	385.4	Lohworth	75.6
Bassingbourn	1211.4	Longstanton	1981.8
Bourn	426.9	Longstowe	93.5
Boxworth	105.0	Madingley	109.2
Caldecote	789.4	Melbourn	1960.7
Cambourne	3854.6	Meldreth	774.3
Carlton	98.9	Milton	1771.2
Castle Camps	272.9	Gullden Morden	432.7
Caxton	238.2	Steeple Morden	530.1
Childerley	12.1	Newton	182.3
Great & Little Chishill	328.7	Oakington	589.5
Comberton	919.9	Orchard Park	830.4
Conington	60.4	Orwell	491.4
Coton	371.2	Over	1128.0
Cottenham	2374.0	Pampisford	159.1
Croxton	72.6	Papworth Everard	1336.5
Croydon	105.8	Papworth St. Agnes	32.7
Dry Drayton	299.9	Rampton	198.8
Duxford	767.7	Sawston	2526.3
Elsworth	303.2	Great Shelford	1996.0
Eltisley	183.0	Little Shelford	382.4
Great Eversden	116.8	Shepreth	342.1
Little Eversden	258.6	Shingay-Cum-Wendy	54.5
Fen Ditton	343.5	Shudy Camps	146.6
Fen Drayton	368.3	South Trimpington	342.2
Fowlmere	576.5	Stapleford	931.6
Foxton	551.1	Stow-Cum-Quy	217.0
Fulbourn	1932.1	Swavesey	976.2
Gamlingay	1467.6	Tadlow	81.5
Girton	1847.4	Teversham	1039.6
Little Gransden	138.0	Thriplow	489.1
Grantchester	250.5	Toft	275.6
Graveley	95.3	Waterbeach	2005.6
Hardwick	980.6	Weston Colville	197.6
Harlton	149.4	West Wickham	187.3
Harston	822.1	West Wrating	228.1
Haslingfield	700.5	Whaddon	218.8
Hatley	92.8	Whittlesford	826.3
Hauxton	572.1	Great Wilbraham	287.6
Heydon	126.9	Little Wilbraham	190.0
Hildersham	106.7	Willingham	1581.7
Hinxton	158.7	Wimpole	138.3
Histon	1791.5		
		District Total	63,617.6

