

CABINET

DATE OF MEETING: 7 JANUARY 2021

TITLE OF REPORT: COUNCIL TAX BASE 2021/22

Report of: Head of Corporate Services

Cabinet Member: Councillor James Radley, Deputy Leader and Finance

1 PURPOSE OF REPORT

- 1.1 To agree the tax base for Council Tax for 2021/2022.

2 OFFICER RECOMMENDATION TO COUNCIL

- 2.1 That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amount calculated by Hart District Council as its council tax base for the 2021/22 year shall be set at 41,175.55.

3 BACKGROUND

- 3.1 The Local Government Finance Act 1992 amended by s84 of the Local Government Act 2003 sets out the requirements allowing each local authority to make its arrangements for adopting the Council Tax base. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI2012:2914) provides amended statutory guidance to incorporate the changes resulting from the introduction of the Local Council Tax Support Scheme (LCTSS).
- 3.2 The Council Tax varies between the different bands according to the proportions laid down in legislation. These proportions are based around Band D and are fixed so that the bill for a dwelling in Band A will be a third of the bill for a dwelling in Band H. Applying the relevant proportion to each Band's net property base produces the number of Band D equivalent properties for the area.
- 3.3 The Council is required to approve the Council Tax base figure for 2021/22 by 31 January 2021. It comprises an integral part of the calculations for setting the level of Council Tax, and is the number of chargeable properties adjusted for certain factors, e.g. single person's discount, exemptions and local council tax support.
- 3.4 The tax base is calculated as determined in the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, with information as at the 30th November 2020. **APPENDIX 1** shows the calculation of the tax base whilst **APPENDIX 2** sets out the tax base for each Parish/Town Council.
- 3.5 The Parish/Town Councils have been notified of their individual estimated tax base so that they can set their Parish/Town precepts that they wish to and

calculated their Band D Council tax for 2021/22. The deadline for receipt of Parish/Town Council precepts is the 18th January 2021.

- 3.6 The collection rate used in the tax base calculation for 2021/22 is 1.3%, which is the same as that used in the current year and is still considered to be achievable.

4 NEXT STEPS

- 4.1 Subject to approval of this report, the Council Tax Base will be built into the 2021-22 budget to be approved on the 25th February 2021 by Council.

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APPENDICES:

Appendix 1 – Calculation of Tax Base

Appendix 2 - Tax Base by Parish