

**REPORT TO:** Executive Board  
**DATE:** 7<sup>th</sup> December 2006  
**REPORTING OFFICER:** Operational Director – Financial Services  
**SUBJECT:** Determination of Council Tax Base  
**WARD(S):** Borough-wide

## **1.0 PURPOSE OF REPORT**

1.1 There is a requirement for the Council to determine the 'Tax Base' for its area and also the tax base for each of the Parishes. It is required to notify the figure to the Cheshire Fire Authority, the Cheshire Police Authority, the Cheshire Magistrates' Courts Committee, the Cheshire Probation Committee and the National Rivers Authority by 31st January 2007. The Council is also required to calculate and advise, if requested, the Parish Councils of their relevant tax bases.

## **2.0 RECOMMENDED: That**

- (1) The Executive Board recommend to the Council that the 2007/8 Council Tax Base be set at 37,392 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police Authority, and the National Rivers Authority be so notified; and**
- (2) The Executive Board recommend to the Council that the Council Tax Base for each of the Parishes be set as follows:**

<b>Parish</b>	<b>Tax Base</b>
<b>Hale</b>	<b>722</b>
<b>Daresbury</b>	<b>140</b>
<b>Moore</b>	<b>352</b>
<b>Preston Brook</b>	<b>331</b>

## **3.0 SUPPORTING INFORMATION**

### **3.1 The Tax Base**

The 'Tax Base' is the measure used for calculating the council tax and is used by both the billing authority (the Council) and the major precepting authorities (the Cheshire Fire Authority and the Cheshire Police Authority) in the calculation of their council tax requirements.

The tax base figure is arrived at in accordance with a prescribed formula, and represents the estimated full year number of chargeable dwellings in the Borough, expressed in terms of the equivalent of Band 'D' dwellings.

### 3.2 The Council Tax Base for 2007/2008

The tax base is calculated using the number of dwellings included in the Valuation List, as provided by the Listing Officer, as at 18th September 2006. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 19th September 2006 to 31st March 2007.

An estimated percentage collection rate is then applied to the product of the above calculation to arrive at the tax base for the year.

Taking account of all the relevant information and applying a 99% collection rate, the calculation for 2007/2008 gives a tax base figure of 37,392 for the Borough as a whole.

The appropriate tax base figure for each of the Parishes is as follows:

Parish	Tax Base
Hale	722
Daresbury	140
Moore	352
Preston Brook	331

## 4.0 POLICY IMPLICATIONS

4.1 None.

## 5.0 OTHER IMPLICATIONS

5.1 None.

## 6.0 RISK ANALYSIS

6.1 Loss of Income to the Council if Council Tax Base is not agreed.

## 7.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
Working Papers	Catalyst House	P. McCann