

REPORT TO: Executive Board
DATE: 4th December 2008
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.
- 1.2 It is required to notify the figure to the Cheshire Fire Authority, the Cheshire Police Authority and the Environment Agency by 31st January 2009. 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 2009/10 Council Tax Base be set at 38,200 for the Borough, and that the Cheshire Fire Authority, the Cheshire Police Authority, and the Environment Agency 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:**

Parish	Tax Base
Hale	729
Halebank	569
Daresbury	141
Moore	345
Preston Brook	347
Sandymoor	913

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 2009/2010

The tax base is calculated using the number of dwellings included in the Valuation List, as provided by the Listing Officer, as at 15th September 2008. Adjustments are then made to take into account the estimated number of discounts, voids, additions and demolitions during the period 16th September 2008 to 31st March 2009.

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 2009/2010 gives a tax base figure of 38,200 for the Borough as a whole.

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

Parish	Tax Base
Hale	729
Halebank	569
Daresbury	141
Moore	345
Preston Brook	347
Sandymoor	913

4.0 **POLICY AND OTHER IMPLICATIONS**

4.1 There are no direct policy or other implications arising from this report.

5.0 **IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

5.1 **Children and Young People in Halton**

There are no direct implications arising from this report.

5.2 **Employment, Learning and Skills in Halton**

There are no direct implications arising from this report.

5.3 **A Healthy Halton**

There are no direct implications arising from this report.

5.4 **A Safer Halton**

There are no direct implications arising from this report.

5.5 **Halton's Urban Renewal**

There are no direct implications arising from this report.

6.0 **RISK ANALYSIS**

6.1 Setting the Council Tax base within the statutory timescale and in accordance with the prescribed formula minimises the risk of loss of income to the Council.

7.0 **EQUALITY AND DIVERSITY ISSUES**

7.1 There are no direct implications arising from this report.

8.0 **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