

EXETER CITY COUNCIL

EXECUTIVE 22 JANUARY 2008

2008-2009 COUNCIL TAX BASE

1. PURPOSE OF REPORT

- 1.1 To set the 2008-2009 Council Tax base in accordance with the Local Authorities (Calculation of Tax Base) Regulations.

2. BACKGROUND

- 2.1 In accordance with the requirements of the Local Government Finance Act, 1992, Exeter City Council as a billing authority will be issuing Council Tax bills to occupiers of property in March 2008, effective from 1 April.
- 2.2 As a first step to calculating the Council Tax itself, the City Council is required by legislation to determine a tax base by the 31 January for the following financial year.
- 2.3 Based on a valuation list received from the Valuation Officer, the calculation, in simple terms, involves three steps, namely :
- i. the determination of the number of chargeable dwellings;
 - ii. an assessment of empty property and single occupant discounts, and
 - iii. the equivalent number of band D properties and a collection rate.
- 2.4 The Local Government Act 2003 has allowed Councils to reduce the discount on second homes and empty properties to 10% and the Executive agreed to do this in January 2004.

3. COUNCIL TAX BASE FOR 2008-2009

- 3.1 The appropriate figures for Exeter are set out in table 3.1 and in Appendix A. It is estimated that the equivalent number of Band D properties (Gross taxbase) for 2008-2009 (including the additional amount for the reduction in discounts) will be 38,286, an increase of 605 over 2007-2008.

- 3.2 To this figure the estimated collection rate of 98% for the year is applied, which results in a Council Tax base of 37,520, an increase of 593 over the 2007-2008 figure of 36,927.

Table 3.1 – Taxbase 2008-09

Taxbase	2008-09 Gross Taxbase	2008-09 Net Taxbase (98%)
Taxbase submitted on CTB1 form.	38,117	37,355
Additional taxbase due to reducing the discount to 10% on second homes	169	165
Taxbase to be used in calculating the council tax for 2008/09	38,286	37,520

4. RECOMMENDATIONS

- 4.1 In accordance with the Local Authorities (Calculation of Tax Base) Regulations, the amount calculated by Exeter City Council as its tax base for the year 2008-2009 shall be 37,520.

HEAD OF TREASURY SERVICES

CORPORATE SERVICES DIRECTORATE

Local Government (Access to Information) Act (as amended)
Background papers used in compiling this report:
 None