

ITEM 10

COUNCIL CABINET

11 January 2023

Minute Extract

Key Decisions

150/22 Council Tax Base 2023/24

The Council Cabinet considered a report which stated that the Council has a legal requirement to calculate a Council Tax base for each financial year and to notify its Council Tax base to both The Police and Crime Commissioner for Derbyshire and Derbyshire Fire & Rescue Authority. The Council Tax base must be calculated between 1 December and 31 January in the preceding financial year and notified to The Police and Crime Commissioner for Derbyshire and Derbyshire Fire & Rescue Authority by 31 January of the preceding financial year.

The Council Tax base was an estimated figure of the number of domestic properties expressed in terms of 'band D' equivalents in the Council's area during the financial year concerned. It was used to determine a headline charge for band D properties in the city. Charges for other bands were calculated as defined fractions of the headline charge.

The proposed Council Tax base for 2023/24 was 71,038.69 band D equivalent properties compared with the 2022/23 Council Tax base of 70,030.60.

The Executive Scrutiny Board noted the report.

Options considered

1. The Council has a statutory duty to set a Council Tax base.
2. The Council could choose to change the amount of Council Tax charged on those categories of empty properties set out in section 4.7.3 of the report. However, this was not recommended as it would act as a disincentive to bringing long term empty properties back into use.

Decision

1. To approve the Council Tax base for the year 2023/24 as 71,038.69 band D equivalent properties, in accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (SI 2012/2914).
2. That in accordance with the methodology and estimates shown at Appendix 1 of the report, to recommend Council to approve this calculation, at the Council meeting on 18 January 2023.

3. To approve the council tax charges for certain empty properties as set out in paragraph 4.7.3 of the report.

Reasons

1. Agreeing the Council Tax base was the first step in the process of setting the Council Tax to be collected in 2023/24 and was an essential part of establishing the 2023/24 budget.
2. Charging premiums on certain long term empty properties and the removal of discounts would encourage the owners of empty properties to bring them back into use aligning to the Council's current Empty Homes Strategy. Further having more homes occupied within the city would help to reduce the incidence of anti-social behaviour associated with empty properties.

MINUTES END