

**Minute Extract
COUNCIL CABINET
13 January 2021**

Key Decision

104/20 Council Tax Base for 2021/22

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 2021/22 was 69,545.77 band D equivalent properties compared with the 2020/21 Council Tax base of 69,592.06.

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 opt not to levy the additional empty property premium. However, this option had not been proposed, for the reasons set out in section 4.6 of the report.

Decision

1. To approve the Council Tax base for the year 2021/22 as 69,545.77 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 20 January 2021.
3. To approve the following empty property premium charges and total Council Tax charges from 1 April 2021

- For properties that have been empty and unoccupied for two years or more, but less than five years an empty property premium of 100%, giving a total Council Tax charge of 200%.
- For properties that have been empty and unoccupied for five years or more, but less than 10 years, an empty property premium of 200%, giving a total Council Tax charge of 300%.
- For properties that have been empty and unoccupied for ten years or more, an empty property premium of 300%, giving a total Council Tax charge of 400%.

Reasons

1. Agreeing the Council Tax base was the first step in the process of setting the Council Tax to be collected in 2021/22 and was an essential part of establishing the 2021/22 budget.
2. Increasing the amount of Council Tax payable on certain long term empty properties would act as a strong incentive for owners to bring such properties back into use, which in turn would minimise the incidence of anti-social behaviour associated with them and help address the housing shortage within the City.

MINUTES END