

## **COUNCIL CABINET 15 January 2020**

Minute Extract

### **Key Decisions**

#### **125/19 Council Tax Base for 2020/21**

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 2020/21 was 69,592.06 band D equivalent properties compared with the 2019/20 Council Tax base of 68,679.00.

The increase in the tax base would result in more Council Tax being collectable for the 2020/21 financial year.

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 2020/21 as 69,592.06 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 22 January 2020.
3. To approve the following empty property premium charges and total Council Tax charges from 1 April 2020;
  - For properties that have been empty and unoccupied for five years or more, an empty property premium of 200%, giving a total Council Tax charge of 300%
  - For properties that have been empty and unoccupied for two years or more, an empty property premium of 100%, giving a total Council Tax charge of 200%.

### **Reasons**

Agreeing the Council Tax base was the first step in the process of setting the Council Tax to be collected in 2020/21 and was an essential part of establishing the 2020/21 budget.

**MINUTES END**