

## **COUNCIL CABINET** **12 January 2022**

### Minute Extract

## **140/21 Council Tax Base 2022/23**

The Council Cabinet considered a report which stated that the Council had 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 and 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 and 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 2022/23 was 70,030.60 band D equivalent properties compared with the 2021/22 Council Tax base of 69,545.77.

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 not to allow an easement for new owners of properties empty and unoccupied for at least five years. However this option was not recommended, for the reasons set out in section 4.6.1 to 4.6.5 of the report.

### **Decision**

1. To approve the Council Tax base for the year 2022/23 as 70,030.60 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 19 January 2022.
3. To approve that from 1 April 2022, a Council Tax empty property premium is not charged for 12 months, on change of ownership, on properties that had been continuously unoccupied and substantially unfurnished for a period of at least 5 years.

## **Reasons**

1. Agreeing the Council Tax base was the first step in the process of setting the Council Tax to be collected in 2022/23 and was an essential part of establishing the 2022/23 budget.
2. Properties that had been continuously unoccupied and substantially unfurnished for a period of at least five years were often in a state of dilapidation or disrepair and need time to carry out repairs/modernisation to make them habitable. Charging additional Council Tax from day one, could dissuade new owners from buying and renovating long term empty properties in turn acting as a disincentive against the Council's policy of bringing long term empty properties back into use.