THE THANET DISTRICT COUNCIL

RECORD OF DECISION OF CABINET

Cabinet Member	Councillor Rob Yates
Relevant Portfolio:	Cabinet Member for Financial Services & Estates
Date of Decision:	28 January 2020
Subject:	Tax Base 2020-21

Key Decision	No	In Forward Plan	Yes

Brief summary of matter:

The Council is required to pass a formal resolution determining the Council Tax Base for 2020-21.

To formally determine not to revise the reduction of Council Tax Discounts.

Decision made:

Cabinet agreed the following:

1. To approve the increase in premium for all properties that have been left empty and substantially unfurnished for five years or more. This will take effect from April 2020 and will see the premium increased from 100% to 200%.

Reasons for decision:

The calculation of the Tax base has been undertaken in accordance with the current regulations, "Local Authority (calculation of Council Tax Base) Regulations 2012 (SI: 2012:2914) which came into force in November 2012. The Council is required to set its tax base by 31 January every year.

The Council is also required on an annual basis, to determine whether to remove or reduce council tax discounts. This is determined in regulation.

Alternatives considered and why rejected:

Not making such a decision would make it difficult for Council to create a framework for setting out its budget; there is no alternative to the tax base and local scheme. There are no alternative decisions that can be made.

Details of any conflict of interest declared by any executive Member who has been consulted and of any dispensation granted by the Standards Committee:

None

Author of Officer report:

Chris Blundell, Head of Financial Services

Background papers

TDC Cabinet Report Tax Base 2020 - 28 Jan
Cabinet Report Tax Base 2020
Annex 1 Council Tax Base Calculation for 2020-21
Annex 2 Council Tax Base for the Towns and Parishes

Statement if decision is an urgent one and therefore not subject to call-in:

None

Last date for call in: 7 February 2020