

Ref:

Called in

Yes/No

THE THANET DISTRICT COUNCIL

RECORD OF DECISION OF CABINET

Cabinet Member

Councillor Rob Yates

Relevant Portfolio:

Cabinet Member for Finance, Administration and Community Wealth Building

Date of Decision:

14 January 2021

Subject:

Council Tax Base Calculation 2021-22

Key Decision

In Forward Plan

Brief summary of matter:

The Council Tax base for the coming year is set by Thanet District Council and is used by Kent County Council, the Police and Crime Commissioner for Kent, Kent and Medway Fire and Rescue Authority and the various town and parish councils when setting their Council Tax and their precepts.

Decision made:

Cabinet agreed the following:

1. To approve the District's Council Tax Base for 2021-22 as 44,155.70 and the tax base for the towns and parishes in the Council's administrative area, as set out in the table at Annex 2 to the Cabinet report;
2. To confirm the introduction of a council tax premium for all properties that have been left empty and substantially unfurnished for 10 years or more. This will take effect from 1 April 2021 and will introduce the premium at 300%;
3. To determine not to revise the Council Tax Reduction Scheme for 2021-22.

Reasons for decision:

The Council Tax Base is used to calculate Council Tax levels for 2021-22. Failure to comply with timescales could delay Council Tax bills with the potential to affect collection and cash-flow.

Alternatives considered and why rejected:

There are no options available to Members other than to approve the District's Council Tax base, approve no revision of the Council Tax Discounts, and approve no revision of the Council Tax Reduction Scheme. This is because the calculation of Council Tax base is on the basis of set regulation as stated in the sections above Regulations state that the Tax base must be agreed by January 31 each year.

There was however an option of not approving the introduction in the charge for the

Premium, at 300%, for properties empty and substantially unfurnished for 10 years or more. 300% is the maximum premium that can be applied for such properties and it has been approved by Cabinet as the optimal level.

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:

Tim Willis, Deputy Chief Executive & S151

Background papers

Council Tax Base 2021-22 - Google Docs
Annex 1 Council Tax Base Calculation for 2021-22 - Google Docs
Annex 2 Council Tax Base for the Towns and Parishes - Google Docs

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

None

Last date for call in: 22 January 2021