

Ref:

Called in

Yes/No

THE THANET DISTRICT COUNCIL

RECORD OF DECISION OF CABINET

Cabinet Member

Councillor David Saunders

Relevant Portfolio:

Financial Services

Date of Decision:

13 January 2022

Subject:

Council Tax Base

Key Decision

No

In Forward Plan

No

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 2022-23 as 44,975.20 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. That council tax discounts remain unchanged for 2022-23;
3. That the "Long Term Empty Premium" for properties that have been left empty and substantially unfurnished:
 - for periods of 2 years but less than 5 years, a Long Term Empty Premium be charged at 100%; and
 - for periods of 5 years but less than 10 years, a Long Term Empty Premium be charged at 200%; and
 - for periods of 10 years or more a Long Term Empty Premium be charged at 300%;
4. To determine not to revise the Council Tax Reduction Scheme for 2022-23.

Reasons for decision:

The Council Tax Base is used to calculate Council Tax levels for 2022-23. 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 calculation of the 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

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, Director of Finance & Acting S151 Officer

Background papers

Council Tax Base
TDC - Annex 1 Council Tax Base Calculation for 2022-23.docx
TDC - 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: 24 January 2022