

Ref:

Called in

Yes/No

THE THANET DISTRICT COUNCIL

RECORD OF DECISION OF CABINET

Cabinet Member

Cllr David Saunders

Relevant Portfolio:

Cabinet Member for Finance

Date of Decision:

12 January 2023

Subject:

Council Tax Base Calculation 2023/24

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:

1. Approved the District's Council Tax Base for 2023/24 as 45,759.46 and the tax base for the towns and parishes in the Council's administrative area, as set out in the table at Annex 2;
2. Agreed that council tax discounts remain unchanged for 2023/24;
3. Agreed that the 'Long Term Empty Premium' for properties that have been left empty and substantially unfurnished remain unchanged for 2023/24 as follows:
 - for periods of 2 years but less than 5 years, a Long Term Empty Premium to be charged at 100%;
 - for periods of 5 years but less than 10 years, a Long Term Empty Premium to be charged at 200%; and
 - for periods of 10 years or more a Long Term Empty Premium to be charged at 300%.
4. Agreed to revise the Council Tax Reduction Scheme for 2023/24 in line with the recommendations in this report;
5. Approved the application of the 100% council tax premium on properties empty (unoccupied and unfurnished) for periods of 1 year but less than 5 years, applicable from 1 April 2024, subject to the Regeneration & Levelling-Up Bill receiving Royal assent; and
6. Approved the application of a 100% Council Tax premium on properties unoccupied but furnished (often referred to as 'second homes'), applicable from 1 April 2024, subject to the Regeneration & Levelling-Up Bill receiving Royal Assent.

Reasons for decision:

The Council Tax Base is used to calculate Council Tax levels for 2023/24. 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, and approve no revision of the Council Tax discounts. 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. The suggested changes to the CTR scheme have no material impact on the calculation of the Council Tax base, and are therefore recommended for approval.

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, Deputy Chief Executive & S151 Officer

Background papers

TDC Council Tax Base 2023-24
TDC - Annex 1 Council Tax Base Calculation for 2023-24 FINAL
TDC - Annex 2 Council Tax Base for the Towns and Parishes 2023-24 FINAL
Annex 3 - consultation responses on changes to the CTR scheme

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

None

Last date for call in: 20 January 2023