

Ref:

Called in

Yes/No

**THE THANET DISTRICT COUNCIL**

**RECORD OF DECISION OF CABINET**

Cabinet Member

Councillor Rob Yates

Relevant Portfolio:

Cabinet Member for Corporate Services

Date of Decision:

11 January 2024

Subject:

Council tax Base Calculation Report 2024/25

Key Decision

Yes

In Forward Plan

Yes

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, to:

1. Determine that for the financial year 2024/25, the empty homes discount for properties unoccupied and unfurnished ('Class C' properties) remains at 0%, so that Council Tax will be payable in full on these properties;
2. Approve the District's Council Tax Base for 2024/25 as 46,454.06 and the tax base for the towns and parishes in the Council's administrative area, as set out in the table at Appendix 2;
3. Determine the "Long Term Empty Premium" for properties that have been left empty and substantially unfurnished:
  - (a) for periods of 1 year but less than 5 years, a Long Term Empty premium to be charged at 100%; and
  - (b) for periods of 5 years but less than 10 years, a Long Term Empty premium to be charged at 200%; and
  - (c) for periods of 10 years or more a Long Term Empty premium to be charged at 300%;
4. Formally approve the discontinuation of the council Tax 'Class D' discount, for properties undergoing structural alteration and/or major repair, effective from 1 April 2024;
5. Formally approve the Council Tax Reduction Scheme (CTRS) as set out in this report, effective from 1 April 2024;
6. Formally approve the application of a 100% Council Tax premium on properties that

are unoccupied and furnished, often referred to as 'second homes' ('Class B' properties), applicable from 1 April 2025, in line with the Levelling-Up and Regeneration Act 2023.

Reasons for decision:

The Council Tax Base is used to calculate Council Tax levels for 2024/25. 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, Director of Corporate Services and S151 Officer

Background papers

DRAFT TDC Council Tax Base 2024-25FINALdocx.docx - Google Docs  
TDC - Annex 1 Council Tax Base Calculation for 2024-25FINAL.docx - Google Docs  
TDC - Annex 2 Council Tax Base for the Towns and Parishes 2024-25 FINAL.docx - Google Docs  
TDC - Annex 3 Levelling- Up and Regeneration Act 2023 sections 79 and 80.docx - Google Docs

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

None

Last date for call in: 19 January 2024