REPORT OF CABINET

MEETING HELD ON 13 JANUARY 2004

Chair: * Councillor Foulds

Councillors: * D Ashton

Burchell * O'Dell
Margaret Davine * N Shah
Dighé * Stephenson

C Mote

† Miss Lyne

* Denotes Member present

† Denotes apologies received

[Note: Councillor Stephen Thornton also attended this meeting in a participatory role].

PART I - RECOMMENDATIONS TO COUNCIL

RECOMMENDATION I - Calculation of Council Tax Base for 2004-2005

The Director of Business Services introduced the report and advised Members that the law required the Council to formally agree its Council Tax Base for 2004-2005 and pass this information to the precepting authorities by 31 January 2004. The detailed calculation of the Band D equivalent properties is set out at Appendix 1.

The Director of Business Services drew Members attention to the proposal to introduce the option of twelve monthly instalments and the resulting effects on cashflow for the Council, the details of which are set out in Appendix 2.

Members expressed the view that it needed to be made clear within the recommendation that Council Tax payers had the option of moving to paying their Council Tax by 12 monthly instalments and accordingly

Resolved to RECOMMEND:

- (1) That Band D equivalent number of taxable properties is calculated as shown in Appendix 1 in accordance with the Government regulations;
- (2) that the provision for uncollectable amounts of Council Tax for 2004-2005 be agreed at 1.5%, producing an expected collection rate of 98.5%;
- (3) that subject to (1) and (2) above, a Council Tax taxbase for 2004-2005 at 83,652 Band D equivalent properties (being 84,926 x 98.5%) be approved, allowing for payment in lieu of Ministry of Defence properties;
- (4) that, in addition to the current statutory 10 instalment payment scheme, from 2004-05 the Council offer taxpayers who pay by direct debit the option of paying by 12 monthly instalments.

Reason for Recommendation: To fulfil the Council's statutory obligation to set the Council Tax Base for 2004-2005. A decision on the number of instalments to be allowed is requested to enable Council Tax billing preparations to commence.