

MINUTE EXTRACT

EXECUTIVE

4 JANUARY 2021

63. Council Tax Base 2021/22

Purpose of Report

To provide the Executive with an opportunity to consider the Council Tax Base for the financial year 2021/22.

Decision

That the Executive recommends to Council that it:

- (1) Notes that there are no special items as defined in Section 35 of the Local Government Finance Act 1992 (as amended) applicable to any part or parts of the City of Lincoln local authority area;
- (2) Approves the Chief Finance Officers' calculation of the Council Tax Base for the financial year commencing 1 April 2021 and ending 31 March 2022, as set out in Appendix B of the report.
- (3) Approves, in accordance with the Chief Finance Officers' calculation, and pursuant to the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended), that the Council Tax Base for the 2021/22 financial year is 24,372.38.

Alternative Options Considered and Rejected

None.

Reason for Decision

Certain assumptions had to be made in order to determine the number of dwellings within the authority's area. These were set out in Appendix A of the report.

The calculation of the Council Tax base, detailed in Appendix B to the report, showed the number of Band D equivalent chargeable dwellings as being 24,372.38. This was based on the Regulations in paragraph 3.1 of the report and assumed that 97.75% of the Council Tax due for 2021/22 would be collected. The Council Tax base number of Band D equivalent chargeable dwellings for 2021/22 had been calculated as 29,072.16, less 4,699.78 deduction calculated for the Localised Council Tax Support Scheme. This resulted in a proposed Council Tax base for 2021/22 of 24,372.38.