

SUBJECT:	EXTRACT FROM COMMITTEE: EXECUTIVE – 2 JANUARY 2024 - COUNCIL TAX BASE 2024/25
REPORT BY:	CHIEF EXECUTIVE AND TOWN CLERK
LEAD OFFICER:	ALI HEWSON, SENIOR DEMOCRATIC SERVICES OFFICER

1. Matter for Council

- 1.1 To approve, in line with the Levelling-Up and Regeneration Act 2023, with effect from 1st April 2024, a Council Tax premium of 100% for a property empty for 12 months, (changing from the current position of a property empty for 2 years).
- 1.2 To note 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 in respect of its Council Tax Base.
- 1.2 To approve the Chief Finance Officers' calculation of the Council Tax Base for the financial year commencing 1st April 2024 and ending 31st March 2025.
- 1.3 To approve, 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 2024/25 financial year is 25,669.23.

List of Background Papers: Executive– 2 January 2024, Minute.
Council Tax Base 2024/25 - Report +App A/B

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