
REPORT OF THE DIRECTOR OF RESOURCES**COMMITTEE : COUNCIL****DATE : 28th JANUARY 2009**

**SUBJECT : CALCULATION OF THE COUNCIL TAX BASE FOR 2009/2010 FOR THE
PURPOSE OF CALCULATING THE COUNCIL TAX**

Electoral Wards Affected :**Specific Implications For :**Ethnic Minorities Women Disabled People **1. INTRODUCTION**

Under the Local Government Finance Act 1992 and accompanying regulations, detailed procedures are laid down for calculating the tax base which will be used for calculating the Council Tax. The tax base for the Leeds area is expressed as the number of Band D equivalent properties and will be used both for calculating Leeds City Council's own element of Council Tax and for notifying to the West Yorkshire Police and Fire Authorities for them to calculate their own elements of Council Tax. The West Yorkshire Police and Fire Authorities have to be notified of the tax base by 31 January 2009.

In addition to calculating the tax base for the Leeds area as a whole, a separate tax base has to be calculated for each part of the Council's areas to which a "special item" of expenditure relates. In Leeds, it is considered that only parish precepts should be treated as special items for these purposes and a tax base is therefore also calculated for each parish.

2. CALCULATIONS

Details of the calculations for Leeds as a whole and for each individual parish are given in the Appendix. In summary, the Council Tax Base for Leeds is calculated at 235,314 Band D equivalent properties. This is calculated by estimating changes from the District Valuer's Valuation List that will take place during 2009/2010 by reference to the following:

- a) provision for successful appeals,
- b) provision for exempt properties,
- c) changes in number of properties (demolitions and new additions),
- d) estimated single person and other discounts and
- e) estimated collection rate.

The net Council Budget for 2009/2010, which will be decided by Council in February 2009, will be divided by the calculated Council Tax Base to arrive at the Council Tax for a Band D property, from which the Council Tax for other valuation bands will be calculated.

3. **RECOMMENDATION**

Members are requested :

(i) To adopt the following resolution:

that in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 (as amended), the amount calculated by the Council as its Council Tax Base for the year 2009/2010 shall be 235,314 and for each parish as listed below:

Aberford and District	782
Allerton Bywater	1,298
Alwoodley	3,676
Arthington	294
Austhorpe	26
Bardsey cum Rigton	1,162
Barwick in Elmet and Scholes	2,023
Boston Spa	1,862
Bramham cum Oglethorpe	720
Bramhope and Carlton	1,812
Clifford	759
Collingham with Linton	1,654
Drighlington	1,899
Gildersome	1,961
Great and Little Preston	490
Harewood	1,818
Horsforth	6,939
East Keswick	583
Kippax	3,089
Ledsham	94
Ledston	160
Micklefield	554
Morley	9,774
Otley	4,913
Pool in Wharfedale	969
Scarcroft	676
Shadwell	948
Swillington	1,072
Thorner	752
Thorp Arch	360
Walton	122
Wetherby	4,627
Wothersome	8