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**REPORT OF THE DIRECTOR OF RESOURCES****COMMITTEE : COUNCIL****DATE : 20<sup>th</sup> JANUARY 2010**

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**SUBJECT : CALCULATION OF THE COUNCIL TAX BASE FOR 2010/2011 FOR THE  
PURPOSE OF CALCULATING THE COUNCIL TAX**

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**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 2010.

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 236,630 Band D equivalent properties. This is calculated by estimating changes from the District Valuer's Valuation List that will take place during 2010/2011 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 2010/2011, which will be decided by Council in February 2010, 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 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 2010/2011 shall be 236,630 and for each parish as listed below:

|                              |      |
|------------------------------|------|
| Aberford and District        | 782  |
| Allerton Bywater             | 1377 |
| Alwoodley                    | 3702 |
| Arthington                   | 297  |
| Austhorpe                    | 26   |
| Bardsey cum Rigton           | 1163 |
| Barwick in Elmet and Scholes | 2022 |
| Boston Spa                   | 1840 |
| Bramham cum Oglethorpe       | 729  |
| Bramhope and Carlton         | 1814 |
| Clifford                     | 753  |
| Collingham with Linton       | 1648 |
| Drighlington                 | 1909 |
| Gildersome                   | 1971 |
| Great and Little Preston     | 495  |
| Harewood                     | 1827 |
| Horsforth                    | 6981 |
| East Keswick                 | 591  |
| Kippax                       | 3094 |
| Ledsham                      | 91   |
| Ledston                      | 162  |
| Micklefield                  | 569  |
| Morley                       | 9838 |
| Otley                        | 4928 |
| Pool in Wharfedale           | 973  |
| Scarcroft                    | 679  |
| Shadwell                     | 953  |
| Swillington                  | 1075 |
| Thorner                      | 749  |
| Thorp Arch                   | 355  |
| Walton                       | 120  |
| Wetherby                     | 4643 |
| Wothersome                   | 8    |