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**REPORT OF THE DIRECTOR OF RESOURCES****COMMITTEE : COUNCIL****DATE : 18<sup>th</sup> JANUARY 2012**

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**SUBJECT : CALCULATION OF THE COUNCIL TAX BASE FOR 2012/2013 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 2012.

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 240,051 Band D equivalent properties. This is calculated by estimating changes from the Valuation Office Agency's Valuation List that will take place during 2012/13 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 2012/13, which will be decided by Council in February 2012, 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 2012/2013 shall be 240,051 and for each parish as listed below:

Aberford and District	785
Allerton Bywater	1,382
Alwoodley	3,696
Arthington	294
Austhorpe	26
Bardsey cum Rigton	1,173
Barwick in Elmet and Scholes	2,046
Boston Spa	1,865
Bramham cum Oglethorpe	732
Bramhope and Carlton	1,805
Clifford	751
Collingham with Linton	1,672
Drighlington	1,912
Gildersome	1,971
Great and Little Preston	494
Harewood	1,806
Horsforth	7,006
East Keswick	586
Kippax	3,090
Ledsham	97
Ledston	164
Micklefield	565
Morley	9,911
Otley	4,973
Pool in Wharfedale	977
Scarcroft	679
Shadwell	962
Swillington	1,077
Thorner	765
Thorp Arch	356
Walton	123
Wetherby	4,639
Wothersome	9