

Committee: Council Meeting
Date: 16 December 2003
Agenda Item No: 11
Title: COUNCIL TAX BASE CALCULATION 2004/05
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Legislation Changes

- 1 Section 84 of the Local Government Finance Act 2003 amended the requirement for the Council Tax Base to be adopted by a full Council meeting. It is now up to each individual Council to decide how the Council Tax Base is adopted.
- 2 Each Council has an officer appointed under Section 151 of the Local Government Act 1972 and this officer is responsible for the proper financial affairs of the Council and it would seem appropriate that this officer now be made responsible for adopting the Council Tax Base in consultation with the Chairman of Resources Committee.

RECOMMENDED that the Council's Section 151 Officer duties be amended to include the annual adoption of the Council Tax Base in consultation with the Chairman of Resources Committee.