

Chief Financial Officer/Treasurer Billing Authorities in England

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26 September 2012

Dear Sir/Madam

#### **COUNCIL TAX BASE DATA**

1. The Secretary of State, in accordance with section 139A of the Local Government Finance Act 1988 ("the 1988 Act") and sections 52ZY and 68 of the Local Government Finance Act 1992 ("the 1992 Act"), hereby gives notice that you are required to supply him with the information specified on the CTB(October 2012) and the CTB(Supplementary)(October 2012) forms which have today been e-mailed to the relevant officer in your local authority.

#### CTB(October 2011) Form

- 2. The form asks for information about:
  - the numbers of dwellings in each valuation band shown on the Valuation List for your authority on 10 September 2012; and
  - the numbers of those dwellings in each band which are exempt from council tax on <u>1 October 2012</u>, or in respect of which the amount of council tax payable is subject to a discount or disabled reduction on that day.
- 3. The information should be provided on the basis of the information available to you on 1 October 2012. However, more recent figures for discounts and exemptions applicable as at 1 October 2012 will be acceptable if numbers change significantly in the light of information received after 1 October 2012 (for example, for class N exemptions for students) although, please note that the deadline for return of this form is Friday 12 October 2012.
- 4. The following information has today been e-mailed to the relevant officer in your authority:
  - A copy of this Notice;
  - CTB(October 2012) form and CTB(Supplementary)(October 2012) form in a single Excel workbook;

- Notes for completion of the CTB(October 2012) form;
- Validation checks for the CTB(October 2012) form; and
- Notes for completion of the CTB(Supplementary)(October 2012) form.
- 5. The information collected on form CTB(October 2012) will be used by the Secretary of State to calculate a council tax base figure for your authority for the 2013-14 Local Government Finance Settlement.
- 6. Data taken from the CTB(October 2012) will also be used as part of the process to determine the New Homes Bonus payable in 2013-14. Authorities are asked to ensure the split of data between long term empty dwellings (lines 12, 14 & 15) and second homes (line 11) are shown accurately as this information, along with data from lines 1 & 3, will be used to calculate the bonus.
- 7. Listing Officers should have already supplied authorities with the necessary updates of the number of dwellings in each valuation band to enable authorities to complete the return. You should note, however, that although Listing Officers will continue to supply updates in accordance with normal practice, any updates relating to dates after 10 September 2012 should not be taken into account when completing the return. Any revision concerning the list at 10 September 2012 supplied by the Listing Officer to the authority will have to be confirmed in writing by the Local Valuation Office.

#### **Validation**

8. On receipt of forms, a number of validation checks are performed on the data to satisfy ourselves of their accuracy. The document "Validation checks for the CTB(October 2012) form" that has been e-mailed to an officer within your local authority outlines these checks. Where your data does not satisfy our checks an appropriate explanation should be supplied. The form has checks built in and provides a facility for providing explanations where they are necessary.

#### CTB(Supplementary)(October 2012) Form

- 9. This form asks for information on:
  - the numbers of dwellings in each class A to W which are exempt from council tax on 1 October 2012;
  - information on whether your local authority is using its powers under (i) section 13A of the Local Government Finance Act 1992 and (ii) section 11A of the Local Government Finance Act 1992, as at 3 October 2012 and the number of properties covered by these powers;
  - the number of dwellings subject to a discount disregard on 1 October 2012; and
  - information on class M & N exemptions.

Further details are available in the "Notes for completion of the CTB(Supplementary) (October 2012) form"

#### **Returning the forms**

- 10. The spreadsheet containing both the CTB(October 2012) and CTB(Supplementary) (October 2012) forms should be returned to the Department for Communities and Local Government by <u>Friday 12 October 2012</u> and it is important that all authorities return the information by that date. Any authority who submits revised versions of either form should make it clear that it replaces any previous return.
- 11. Forms should be e-mailed to: ctb.statistics@communities.gsi.gov.uk. A printed copy of the forms, signed by the Chief Financial Officer, should be sent to:

Dennis Herbert
Department for Communities and Local Government
Zone 5/J6
Eland House
Bressenden Place
London
SW1E 5DU

### **Queries**

- 12. Any queries about completing the forms should be sent by email to: ctb.statistics@communities.gsi.gov.uk
- 13. Any queries about the contents of this letter should be addressed to Dennis Herbert at the above address.

Yours faithfully

# Steven Melbourne Mike Young

## Steven Melbourne & Mike Young

Data & Dissemination Team
Data Collection, Analysis and Accountancy Division
Local Government Finance