



COUNCIL

24th FEBRUARY 2015

COUNCIL TAX 2015/16

Accountable Member	Councillor Lynden Stowe Leader
Accountable Officer	Jenny Poole Chief Finance Officer 01285 623313 Jenny.Poole@cotswold.gov.uk

Purpose of Report	The purpose of this report is to enable the Council to calculate and set the Council Tax for 2015/16.
Recommendation(s)	<p>It is recommended that:-</p> <ol style="list-style-type: none">1) for the purposes of the Local Government Finance Act 1992 Section 35(2), there are no special expenses for the District Council in 2015/16;2) it be noted that it be noted that, using her delegated authority, the Chief Finance Officer calculated the Council Tax Base for 2015/16:<ol style="list-style-type: none">(a) for the whole Council area as 37,250.50 [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and(b) for dwellings in those parts of its area to which a Parish Precept relates as in the attached Schedule 1.3) the Council Tax requirement for the Council's own purposes for 2015/16 (excluding Parish Precepts) is £126.40.4) the following amounts be calculated for the year 2015/16 in accordance with Sections 31 to 36 of the Act:-<ol style="list-style-type: none">(a) £52,005,537 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act, taking into account all precepts issued to it by Parish Councils and any additional special expenses.(b) £45,007,327 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.(c) £6,998,210 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council, in accordance with Section

	Valuation Band	Gloucestershire County Council	Police and Crime Commissioner
		£	£
	A	727.00	138.49
	B	848.17	161.57
	C	969.33	184.65
	D	1,090.50	207.73
	E	1,332.83	253.89
	F	1,575.17	300.05
	G	1,817.50	346.22
	H	2,181.00	415.46
	12)	the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in Schedule 4 as the amounts of Council Tax for the year 2015/16 for each part of its area and for each of the categories of dwellings.	
	13)	the Council's basic amount of Council Tax for 2015/16 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.	
	14)	<p>the Chief Finance Officer, Legal Officer / Trainee Legal Executive, Joint Head of Revenues and Benefits, Joint Operations Lead Officer, Joint Operations Manager, Joint Support Lead Officer, Overpayments Officer, Senior Recovery Revenues Officer, and Recovery Officer be authorised to:-</p> <p>a) collect and recover any National Non-Domestic Rates and Council Tax, and</p> <p>b) prosecute or defend on the Council's behalf or to appear on its behalf in proceedings before a magistrate's court in respect of unpaid National Non-Domestic Rates and Council Tax.</p>	
Reason(s) for Recommendation(s)	The Council has a statutory duty to set its Council Tax.		

Ward(s) Affected	All
Key Decision	No
Recommendation to Council	Yes

Financial Implications	Subject of the report.
Legal and Human Rights Implications	None
Environmental and Sustainability Implications	None
Human Resource Implications	None
Key Risks	None
Equalities Impact Assessment	Not Required

Related Decisions	None
Background Documents	None
Appendices	Schedules 1 to 4

Performance Management Follow Up	Collection rates will be monitored via the quarterly performance management process.
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<p>1.0 Background Information</p> <p>1.1 The Localism Act 2011 has made changes to the Local Government Finance Act 1992, and requires:-</p> <p>(a) the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.</p> <p>(b) the Council to confirm that it's basic amount of Council Tax for 2014/15 is not excessive. This covers the requirements of Chapter 4ZA Local Government Finance Act 1992 – referendums relating to Council Tax increases.</p> <p>1.2 Cabinet has presented a net budget requirement of £11,265,784 for 2015/16, with a district Council Tax of £126.40 at Band D (a Council Tax reduction of 5% on 2014/15).</p> <p>1.3 The Local Government Act 2003 brought about two legal requirements for the Council when considering its budget and Council Tax for the following year. The Council must consider and approve its prudential indicators, which are necessary to comply with the CIPFA Code and which underpin the capital finance system. These indicators are set out in a separate report to Council within the Council's Treasury Management Strategy.</p> <p>1.4 Furthermore, the Council must have regard to the report of the Chief Financial Officer on the robustness of the budget estimates and the adequacy of the Council's financial reserves. This report is incorporated in the Council agenda item Budget Report 2015/16.</p> <p>1.5 The Council is required to make resolutions in respect of the tax base (Schedule 1) and aggregate levels of Council Tax. The aggregate levels of Council Tax comprise the "basic amount" i.e. parish and district levy (Schedule 2), amounts for each band (Schedule 3) and inclusion of Gloucestershire County Council and the Police and Crime Commissioner for Gloucestershire (Schedule 4). The recommendations to give effect to the legal resolution of these items are necessarily framed.</p>

1.6 If the Council seeks to change the Council budget recommendations, the figures in Recommendation 4 may need to be changed. If the proposed level of District Council Tax is changed then the figures in Schedules 2-4 will also need to be changed. In order to make such changes and verify them, an adjournment of the Council meeting may be required.

1.7 For the purposes of passing debts through the Courts, the Council must also formally resolve that certain officers are empowered to carry out this function. Those officers are identified at Recommendation 14.

1.8 Since the meeting of the Cabinet on 5 February, the precept levels of other precepting bodies have been received. These are detailed below :

1.9 The Town and Parish Council precepts for 2015/16 total **£2,289,786**. The increase in the average Band D Council Tax for Town and Parish Councils is **3.57%** and results in an average Band D Council Tax figure of **£61.47** for 2015/16. **This figure has changed from the draft papers as we received one additional precept request since the original papers were prepared.**

1.10 Gloucestershire County Council met on 18 February 2015 and proposed no change to the Band D Council Tax of £1,090.50.

1.11 Police and Crime Commissioner for Gloucestershire have set a precept of £7,738,046. This results in a Band D Council Tax of £207.73

2 Conclusions

2.1 The recommendations of the Cabinet are set out in the formal Council Tax Resolution.

2.2 If the formal Council Tax Resolution is approved, the total Band D Council Tax will be as follows:

	2014/15 £	2015/16 £	Increase %
Cotswold District Council	133.05	126.40	-5.00
Gloucestershire County Council	1,090.50	1,090.50	0
Police and Crime Commissioner for Gloucestershire	207.73	207.73	0
Sub-Total	1,431.28	1,424.63	-0.46%
Town & Parish Council (average)	59.35	61.47	3.57%
Total	1,490.63	1,486.10	-0.30%

(END)