

BRECKLAND COUNCIL

Report of Stephen Askew the Executive Member for Corporate Resources to Full Council – 24 February 2011

Council Tax 2011/12

1. Purpose of Report

- 1.1 To set the amounts of Council Tax applicable for 2011/12 for each valuation band and in each part of the district.

2. Recommendations

It is recommended that Council approves the following:

- 2.1 The special expenses for 2011/12 (section 3.3).
2.2 The formal Council Tax resolutions for 2011/12 (section 3.4).

Note: In preparing this report, due regard has been had to equality of opportunity, human rights, prevention of crime and disorder, environmental and risk management considerations as appropriate. Relevant officers have been consulted in relation to any legal, financial or human resources implications and comments received are reflected in the report.

3. Information, Issues and Options

3.1 Introduction

- 3.1.1 This report covers the formal resolutions required to set the Council Tax in accordance with the Local Government Finance Act 1992 as amended. The Norfolk Police Authority met on 15 February 2011 to set its precept for 2011/2012. Whilst the Norfolk County Council met on 14 February 2011 to set its precept for 2011/2012.

3.2 Budget

- 3.2.1 The budget was presented to Cabinet on 11 January 2011 with a recommendation to Full Council on 27 January 2011, setting the band D council tax at £64.05 for the year, a nil increase from 2010/11.
- 3.2.2 The final settlement advised by the Department for Communities and Local Government has increased from that previously advised during the consultation. The overall increase in settlement is £217,356, which includes a transition grant of £208,153. Therefore, the budget as approved on 27 January 2011 has changed and there is no longer a requirement to fund £155,860 from the General Fund. The Council Tax resolutions are based on these figures plus the amounts requested by other precepting authorities.

3.3 Special Expenses

- 3.3.1 It is proposed that the amounts to be charged as a Special Expense for the provision of the public lighting service are as follows:

	£ Total	£ Band D
Bawdeswell	159	0.56
Dereham	10,839	1.80
Thetford	34,485	5.10
Watton	17,070	7.01

3.3.2 The costs of the public lighting services applicable to Attleborough and Swaffham are charged directly to the respective town councils and other parishes take direct responsibility for their public lighting arrangements.

3.4 Council Tax Resolutions

3.4.1 It is to be noted that the Council has calculated the following amounts for the year 2011-2012 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 : -

(a) 43,248.32 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as amended by Statutory Instruments 2003/3012 & 2003/3181 made under the Local Government Act 2003, as its Council Tax base for the year.

(b) The tax base figures shown in **Appendix A**, being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.

3.4.2 That the following amounts be calculated by the Council for the year 2011-2012 in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992 as amended: -

(a) £75,300,760 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act;

(b) £60,776,573 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act;

(c) £14,524,187 being the amount by which the aggregate at 3.4.2(a) above exceeds the aggregate at 3.4.2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year;

(d) £9,369,325 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates, revenue support grant, increased by the amount of the sums which the Council estimates will be transferred in the year from its collection fund to its general fund in accordance with Section 97(3) of the Local Government Finance Act 1988 (council tax surplus);

(e) £119.19 being the amount at 3.4.2(c) above less the amount at 3.4.2(d) above, all divided by the amount at 3.4.1(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for the year;

(f) £2,384,807 being the aggregate amount of all special items referred to in Section 34(1) of the Act;

(g) £64.05 being the amount at 3.4.2(e) above less the result given by dividing the amount at 3.4.2(f) above by the amount at 3.4.1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in

those parts of its areas to which no special item relates;

- (h) The figures shown in **Appendix B**, being the amounts given by adding to the amount at 3.4.2(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.4.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate;
- (i) The figures shown in **Appendix C**, being the amounts given by multiplying the amounts at 3.4.2(g) and 3.4.2(h) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

3.4.3 That it be noted that for the year 2011-2012 the Norfolk County Council and Police Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
N.C.C.	£763.38	£890.61	£1,017.84	£1,145.07	£1,399.53	£1,653.99	£1,908.45	£2,290.14
Police Authority	£127.44	£148.68	£169.92	£191.16	£233.64	£276.12	£318.60	£382.32

3.4.4 That having calculated the aggregate in each case the amounts at 3.4.2(i) and 3.4.3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in **Appendix D** as the amount of Council Tax for 2010-2011 of the categories of dwellings shown.

3.4.5 **Appendix E** provides some definitions for the formal Council Tax resolution above.

3.5 Options

3.5.1 Approve the recommendations in section 2 of this report.

3.6 Reasons for Recommendation(s)

3.6.1 As the billing authority, Breckland is required by the Local Government Finance Act 1992 to set the council tax by 11th March.

4. **Risk and Financial Implications**

4.1 Risk

4.1.1 I have completed the Risk Management questionnaire and can confirm that risk has been given careful consideration, and is detailed within the budget setting report 2011/12.

4.2 Financial

4.2.1 None

5. **Legal Implications**

5.1 Local Government Finance Act 1992

6. Other Implications

- a) Equalities: None
- b) Section 17, Crime & Disorder Act 1998: None
- c) Section 40, Natural Environment & Rural Communities Act 2006: None
- d) Human Resources: None
- e) Human Rights: None
- f) Other: None

7. Alignment to Council Priorities

- 7.1 This report is of a regulatory nature and therefore does not fall directly within the Council priorities.

8. Ward/Community Affected

- 8.1 All

Background Papers
Budget Setting Report 2011/12

Lead Contact Officer:
Name/Post: Mark Finch – Head of Finance
Telephone: 01362 656845
Email: mark.finch@breckland.gov.uk

Key Decision Status (Executive Decisions only):
This is a key decision

Appendices attached to this report:
Appendix A Parish/Ward Council Tax base report
Appendix B Breckland Council plus parishes band D Council Tax
Appendix C Breckland Council plus parishes Council Tax – all valuation bands
Appendix D Council Tax rates including County and Police – all valuation bands
Appendix E Council Tax resolution – definitions