

# BRECKLAND DISTRICT COUNCIL

## Report of the Assistant Director of Finance

To: Full Council 28 February 2013

(Author: Mark Finch – Assistant Director Finance)

Subject: Council Tax 2013-14

**Purpose: To set the amounts of Council Tax applicable for 2013-14 for each valuation band and in each part of the district.**

### Recommendation(s):

It is recommended that Council approves the following:

- The **special expenses for 2013-14**
- The formal **Council Tax resolutions for 2013-14**

## 1. BACKGROUND

- 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 & Crime Panel met on 31 January 2013 to set its precept for 2013-14. Whilst the Norfolk County Council met on 18 February 2013 to set its precept for 2013-14.

The County Council is freezing its Council Tax at the same level as last year. The Norfolk Police & Crime Commissioner (PCC) is increasing its Council Tax by 1.965%.

The Localism Act 2011 makes provision for Council Tax referendums to be held if an authority increases its basic amount of Council Tax in excess of principles determined by the Secretary of State. These excessiveness principles are set each year and for 2013-14 a referendum would be triggered if the basic amount of Council Tax increases by:

- 2.0% for all principal local authorities and Police & Crime Commissioners (PCCs) – however there is an exception to this for;
  - Shire District Councils and PCCs whose 2012-13 Band D council tax is in the lower quartile for their category of authority, only require a referendum where the increase is 2% and a cash increase of more than £5. Breckland Council fit in this category.
- Local precepting authorities (i.e. Parish Councils) are not subject to Council Tax referendums in 2013-14 (but could be in future years)

None of the precepting authorities are setting a Council Tax level that would require a referendum.

## 1.2 Budget

The budget was presented to Cabinet on 12 February 2013 with a recommendation to Full Council on 28 February 2013, setting the band D Council Tax at £69.03 for the year, a £4.98 increase from 2012-13.

The final settlement advised by the Department for Communities and Local Government has not changed from that previously advised during the

consultation. Therefore, there is no change to the budget as recommended for approval on 12 February 2013. The Council Tax resolutions are based on these figures plus the amounts requested by other precepting authorities.

### 1.3 Special Expenses

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	237.13	0.94
Dereham	4,173.39	0.84
Thetford	40,412.37	7.26
Watton	8,894.29	4.18

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.

### 1.4 Council Tax Resolutions

1.4.1 It is to be noted that on 28 February 2013 the Council has calculated: -

- (a) the Council Tax Base 2013-14 for the whole Council area as 37,565 (item T in the regulations made under Section 33(5) of the Local Government Finance Act 1992, as amended) and;
- (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached **Appendix A**.

1.4.2 Calculate that the Council Tax requirement for the Council's own purposes for 2013-14 (excluding Parish precepts) is £2,646,828.

1.4.3 That the following amounts be calculated by the Council for the year 2013-14 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended (the Act): -

- (a) £66,912,417 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act;
- (b) £61,693,112 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act;
- (c) £5,219,305 being the amount by which the aggregate at 1.4.3(a) above exceeds the aggregate at 1.4.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year;
- (d) £138.94 being the amount at 1.4.3(c) above, divided by the amount at 1.4.1(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts);
- (e) £2,626,194 being the aggregate amount of all special items (including Parish precepts) referred to in Section 34(1) of the Act (as per the attached **Appendix A**);
- (f) £69.03 being the amount at 1.4.3(d) above less the result given by dividing the amount at 1.4.3(e) above by the

amount at 1.4.1(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;

- (g) The figures shown in **Appendix B**, being the amounts given by adding to the amount at 1.4.3(f) 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 1.4.1(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;
- (h) The figures shown in **Appendix C**, being the amounts given by multiplying the amounts at 1.4.3(f) and 1.4.3(g) 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.

1.4.4 That it be noted that for the year 2013-14 the Norfolk County Council and Norfolk 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:-

	<b>Band</b>							
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
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
Norfolk PCC	£133.86	£156.17	£178.48	£200.79	£245.41	£290.03	£334.65	£401.58

1.4.5 That having calculated the aggregate in each case the amounts at 1.4.3(h) and 1.4.4 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 2013-14 of the categories of dwellings shown.

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

## 1.5 Excessiveness Determination

The Council's basic amount of Council Tax (including special expenses) as calculated for 2013-14 is an increase of £4.98 compared to that calculated for 2012-13 and therefore within the £5 increase limit above which a referendum would be required.

Accordingly it can be determined that the Council's basic amount of Council Tax is not excessive for 2013-14 in accordance with the principles approved under section 52ZB of the Local Government Finance Act 1992 (as amended).

## 2. OPTIONS

Approve the recommendations of this report.

## 3. REASONS FOR RECOMMENDATIONS

As the billing authority, Breckland is required by the Local Government Finance Act 1992 to set the council tax by 11<sup>th</sup> March each year.

#### **4. EXPECTED BENEFITS**

#### **5. IMPLICATIONS**

5.1 **Legal** – Local Government Finance Act 1992

5.2 **Risk** – 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 2013-14

5.3 **Financial** – None

5.4 **Timescales** – This report relates to the budget and Council Tax levels effective from 1<sup>st</sup> April 2013

5.5 **Equality and Diversity** – None

5.6 **Stakeholders/Consultation** – Details of consultation are provided within the budget setting report 2013-14

5.7 **Contracts** – None

5.8 **Section 17, Crime & Disorder Act 1998** – None

5.9 **Other** - None

#### **6. WARDS/COMMUNITIES AFFECTED**

All

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Background papers:-  
Budget Setting Report 2013-14.

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#### **Lead Contact Officer**

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#### **Director/Officer who will be attending the Meeting**

Name/Post: Mark Finch/Assistant Director Finance

#### **Key Decision**

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