

BRECKLAND DISTRICT COUNCIL

Report of: Ellen Jolly, Executive Member for Finance

To: Full Council, 26 February 2015

(Author: Julie Kennealy, Executive Director (Place))

Subject: Council Tax 2015-16

Purpose: To set the amounts of Council Tax applicable for 2015-16 for each valuation band and in each part of the district

Recommendation(s):

- 1) That Full Council approves the special expenses for 2015-16
- 2) That Full Council approves the formal council tax resolutions for 2015-16 (at paragraph 1.4.1 to 1.4.5)

1.0 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 3 February 2015 to set its precept for 2015-16. Whilst the Norfolk County Council met on 16 February 2015 to set its precept for 2015-16.

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 1.98%.

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 2015-16 a referendum would be triggered if the basic amount of Council Tax increases by:

- o 2.0% for all principal local authorities and Police & Crime Commissioners (PCCs)
- o Local precepting authorities (i.e. Parish Councils) are not subject to Council Tax referendums in 2014-15 (but this could be applied to larger towns and parishes in future years).

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

1.2 Budget

The budget will be presented to Cabinet on 24 February 2015 with a recommendation to Full Council on 26 February 2015, setting the band D Council Tax at £69.03 for the year, the same level as 2014-15.

The final settlement advised by the Department for Communities and Local Government has not changed from that previously advised during the consultation and has already been included in the budget as recommended for approval on 24 February 2015. 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 footway lighting service are as follows:

	Total	Band D
Bawdeswell	£37.88	£0.15
Dereham	£7,287.63	£1.39
Thetford	£35,411.96	£6.02
Watton	£13,951.49	£6.17

The costs of the public footway 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 26 February 2015 the Council has calculated: -

- a) the Council Tax Base 2015-16 for the whole Council area as 39,654.4 (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 2015-16 (excluding Parish precepts) is £2,794,028.

1.4.3 That the following amounts be calculated by the Council for the year 2015-16 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended (the Act): -

- a) £77,929,470 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act;
- b) £72,139,300 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act;
- c) £5,790,170 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) £146.02 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) £3,052,831 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 2014-15 the Norfolk County Council and Norfolk Police & Crime Commissioner 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
NCC	£763.38	£890.61	£1,017.84	£1,145.07	£1,399.53	£1,653.99	£1,908.45	£2,290.14
NPCC	£139.20	£162.40	£185.60	£208.80	£255.20	£301.60	£348.00	£417.60

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 2015-16 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 2015-16 is the same level as that calculated for 2014-15 and therefore within the 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 2015-16 in accordance with the principles approved under section 52ZB of the Local Government Finance Act 1992 (as amended).

2.0 OPTIONS

2.1 Approve the recommendations of this report.

3.0 REASONS FOR RECOMMENDATION(S)

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

4.0 EXPECTED BENEFITS

4.1 To set the council tax for 2015-16.

5.0 IMPLICATIONS

5.1 Carbon Footprint / Environmental Issues

5.1.1 It is the opinion of the Report Author that there are no implications.

5.2 **Constitution & Legal**

5.2.1 This report complies with the Local Government Finance Act 1992.

5.3 **Contracts**

5.3.1 It is the opinion of the Report Author that there are no implications.

5.4 **Corporate Priorities**

5.4.1 It is the opinion of the Report Author that there are no implications.

5.5 **Crime and Disorder**

5.5.1 It is the opinion of the Report Author that there are no implications.

5.6 **Equality and Diversity / Human Rights**

5.6.1 It is the opinion of the Report Author that there are no implications.

5.7 **Financial**

5.7.1 This report is financial in nature and finances are shown in the report.

5.8 **Health & Wellbeing**

5.8.1 It is the opinion of the Report Author that there are no implications.

5.9 **Risk Management**

5.9.1 Risks relating to the budget are detailed in the budget setting report 2015-16.

5.10 **Staffing**

5.10.1 It is the opinion of the Report Author that there are no implications.

5.11 **Stakeholders / Consultation / Timescales**

5.11.1 Details of consultation are included within the budget setting report 2015-16.

5.12 **Other**

5.12.1 None

6.0 **WARDS/COMMUNITIES AFFECTED**

6.1 All

7.0 **ACRONYMS**

7.1 PCC – Police & Crime Commissioner

7.2 NCC – Norfolk County Council

Background papers:- See The Committee Report Guide

Lead Contact Officer

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Director / Officer who will be attending the Meeting

Name and Post: Julie Kennealy, Executive Director (Place)

Key Decision: Yes

Exempt Decision: No

This report refers to a Mandatory & Discretionary Services

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