

# TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 9 FEBRUARY 2005

## REPORT OF THE HEAD OF RESOURCES

This Matter Is The Responsibility of Executive Cllr Williams (Leader of the Council)

### COUNCIL TAX SETTING 2005/06

#### Executive Summary

To make recommendations to Full Council on the level of Council Tax for 2005/06.

#### **1.0 Purpose**

1.1 To consider, and make recommendations to Full Council on the proposed level of Council Tax for 2005/06.

#### **2.0 Introduction**

2.1 Following approval of the budget for 2005/06, the Council must formally approve the Council Tax. The calculations and the proformas to set the Council Tax are prescribed and therefore not open to debate.

#### **3.0 Annual Determination**

3.1 The Council is required to make an annual determination which sets its gross expenditure (including the Housing Revenue Account and balances brought forward), and gross income (also including the Housing revenue Account and balances brought forward), with the difference as its budget requirement. This determination is set out in para 10.2.2 of this report.

#### **4.0 County Council Precept & Avon and Somerset Police Authority Precept**

4.1 At the time of writing this report, the figures for the County Council and the Police Authority were not available. A verbal update will be provided at the meeting.

4.2 Members should note that if the County Council and Police Authority tax levels are not advised by the date of the meeting, this element of the total Council Tax determination will be advised directly to the Full Council meeting on 22 February 2005. Even at this meeting, the Council will be required to approve the tax levels "subject to" the County element receiving formal approval by Somerset County Council, who meet on 23 February 2005. Should their element of tax change at either meeting, this Council will need to reconsider the Council Tax position at a special meeting during the first week of March 2005.

#### **5.0 Taunton Non-Parished Area**

5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2005/06 amounts to £26,520 and this forms part of the total net expenditure of the Council.

5.2 This total “special expenses” represents a Council Tax Band D of £1.70 for the unparished area.

## **6.0 Parish Precepts**

6.1 Details of the precepts levied, and the appropriate Council Tax at Band D, by the Parish Councils within the Borough are set out in Appendix A.

## **7.0 Collection Fund Surpluses and Deficits**

7.1 The estimated balances on both the Council Tax and the Community Charge Collection Funds are estimated on 15<sup>th</sup> January each year. Any surplus or deficit on the Council Tax Collection fund is shared between the County Council, the Police Authority and ourselves, in shares relative to our precept levels.

7.2 The estimated balance on the Council Tax Collection Fund is a deficit of £197,062. Taunton Deane’s share of this amounts to £21,312. This is reflected in the revenue estimates.

7.3 The overall debt outstanding on Community Charge has now been written off, as a consequence the Community Charge Collection Fund as at 15 January 2005 has a nil balance. There is therefore no impact on the revenue estimates.

## **8.0 Calculation of Band D Council Tax**

8.1 The determination calculation made in para 10.2.2 (c) below sets out this Council’s budget requirement at £11,847,762 including Parish Precepts and non-parished Special Expenses. This amount is then reduced by the amount notified in respect of the Borough’s Revenue Support Grant (RSG) amounting to £3,739,152 and the Non Domestic Rates Distribution (NDR) from the pool, amounting to £3,032,288. This is summarised as follows:-

		£
Total Budget Requirement		11,847,762
Less /		
NDR Distribution	3,032,288	
RSG	3,739,152	
Collection Fund	-21,312	6,750,128
Amount To Be Raised By Council Tax		5,097,634

8.2 The net amount, having taking the collection fund position into account, of £5,097,634 is used to calculate the Council Tax at Band D, reflecting the Parish Precepts etc., by dividing it by the total of the Council Tax base as approved by the Executive in December 2004.

8.3 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £121.88, an increase of £5.25 (4.5%) compared to the 2004/05 Council Tax. The total Council Tax, including the

County Council and Police Authority precepts is still subject to confirmation and will be advised at a later date.

## **9.0 Impact on Corporate Priorities**

9.1 The Council Tax is one of the main sources of finance for the Authority, therefore all Corporate Priorities are impacted upon by this report.

## **10.0 Recommendations**

10.1 The format of the Council Tax setting resolution which the Council must approve has been previously agreed between the Local Government Association and the then Department of the Environment, Transport and Regions, and the following recommendations follow that format.

10.2 The Executive is recommended to submit the following for approval by the Council, and note that the final determination will include the Council Tax for Somerset County Council and the Police Authority, which is to be advised.

10.2.1 That it be noted that at its meeting on 8 December 2004 the Executive calculated the following amounts for the year 2005/06 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992 (as amended):-

(1) 39,010.22 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax base for the year.

(2)

Ash Priors	65.53	Neroche	238.16
Ashbrittle	89.95	North Curry	693.17
Bathealton	80.69	Norton Fitzwarren	722.27
Bishops Hull	1,068.26	Nynehead	149.33
Bishops Lydeard / Cothelstone	1,892.53	Oake	322.79
Bradford on Tone	277.41	Otterford	163.37
Burrowbridge	200.90	Pitminster	436.97
Cheddon Fitzpaine	629.82	Ruishton / Thornfalcon	611.24
Chipstable	115.32	Sampford Arundel	128.32
Churchstanton	310.49	Staplegrove	711.03
Combe Florey	111.69	Stawley	113.37

Comeytrowe	2,058.96	Stoke St Gregory	372.42
Corfe	130.01	Stoke St Mary	197.37
Creech St Michael	922.30	Taunton	15,563.51
Durstun	56.60	Trull	982.09
Fitzhead	120.37	Wellington	4,536.05
Halse	143.65	Wellington (Without)	287.37
Hatch Beauchamp	243.63	West Bagborough	152.37
Kingston St Mary	434.64	West Buckland	403.34
Langford Budville	213.60	West Hatch	137.62
Lydeard St Lawrence / Tolland	193.83	West Monkton	1,070.90
Milverton	574.78	Wiveliscombe	1,082.21

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.

10.2.2 That the following amounts be now calculated by the Council for the year 2005/06 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a)     £61,457,473                    being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) of the Act .  
*(Gross Expenditure including amount required for working balance).*
- (b)     £49,609,711                    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.  
*(Gross Income including reserves to be used to meet Gross Expenditure).*
- (c)     £11,847,762                    being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- d)     £6,750,128                        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, additional grant or SSA reduction 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*) and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund (Community Charge) directions under Sec. 98(4) of the Local Government Finance Act 1988 made on 7<sup>th</sup> February 1994 (*Community Charge Surplus*).

(e) £130.67

$$\frac{(c) - (d)}{10.2.1(a)} = \frac{11,847,762 - 6,750,128}{39,010.22}$$

being the amount calculated at (c) above less the amount at (d) above, all divided by the amount at 10.2.1(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. (*Average Council Tax at Band D for Borough Including Parish Precepts and Special Expenses*).

(f) £343,072

being the aggregate amount of all special items referred to in Section 34(1) of the Act. (*Parish Precepts and Special Expenses*).

(g) £121.88

$$(e) - \frac{(f)}{10.2.1(a)} = 130.67 - \frac{343,072}{39,010.22}$$

being the amount at (e) above less the result given by dividing the amount at (f) above by the amount at 10.2.1(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 area to which no special items relate. (*Council Tax at Band D for Borough Excluding Parish Precepts and Special Expenses*).

(h)

Ash Priors	124.93	Neroche	133.43
Ashbrittle	133.00	North Curry	140.63
Bathealton	129.94	Norton Fitzwarren	140.56
Bishops Hull	134.57	Nynehead	141.97
Bishops Lydeard / Cothelstone	136.31	Oake	131.95
Bradford on Tone	134.50	Otterford	121.88
Burrowbridge	142.80	Pitminster	133.51
Cheddon Fitzpaine	128.23	Ruishton / Thornfalcon	139.42
Chipstable	130.55	Sampford Arundel	156.48
Churchstanton	144.05	Staplegrove	132.85
Combe Florey	136.21	Stawley	131.58
Comeytrowe	133.54	Stoke St Gregory	137.99
Corfe	131.49	Stoke St Mary	133.03
Creech St Michael	135.98	Taunton	123.58
Durston	122.59	Trull	132.06
Fitzhead	136.00	Wellington	138.38
Halse	134.06	Wellington (Without)	134.06
Hatch Beauchamp	132.14	West Bagborough	128.44
Kingston St Mary	135.68	West Buckland	140.47
Langford Budville	129.60	West Hatch	135.96
Lydeard St Lawrence / Tolland	130.39	West Monkton	126.55
Milverton	133.19	Wiveliscombe	136.66

being the amounts given by adding to the amount at (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 10.2.1(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.

*(Council Taxes at Band D for Borough, Parish*

*and Special Expenses).*

- (i) See overleaf

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**Background Papers**

Executive 9/02/05 - General Fund Revenue Budget 2005/06

Executive 8/12/04 – Taxbase 2005/06

**PARISH PRECEPTS 2005/2006**

**APPENDIX A**

Figures in italics represent indicative data only

Council Tax at band D 2004/05	Parish	Precept 2005/06	Tax Base 2005/06	Council Tax at Band D 2005/06
£		£		£
3.77	Ash Priors	200.00	65.53	3.05
5.77	Ashbrittle	1,000.00	89.95	11.12
7.13	Bathealton	650.00	80.69	8.06
12.67	Bishops Hull	13,560.00	1,068.26	12.69
13.17	Bishops Lydeard/Cothelstone	27,300.00	1,892.53	14.43
14.44	Bradford on Tone	3,500.00	277.41	12.62
21.74	Burrowbridge	4,202.00	200.90	20.92
7.99	Cheddon Fitzpaine	4,000.00	629.82	6.35
15.91	Chipstable	1,000.00	115.32	8.67
22.39	Churchstanton	6,885.00	310.49	22.17
10.41	Combe Florey	1,600.00	111.69	14.33
7.26	Comeytrowe	24,000.00	2,058.96	11.66
9.47	Corfe	1,250.00	130.01	9.61
14.89	Creech St Michael	13,000.00	922.30	14.10
0.69	Durston	40.00	56.60	0.71
14.29	Fitzhead	1,700.00	120.37	14.12
12.02	Halse	1,750.00	143.65	12.18
11.47	Hatch Beauchamp	2,500.00	243.63	10.26
13.86	Kingston St Mary	6,000.00	434.64	13.80
7.71	Langford Budville	1,650.00	213.60	7.72
8.02	Lydeard St Lawrence/Tolland	1,650.00	193.83	8.51
10.47	Milverton	6,500.00	574.78	11.31
14.52	Neroche	2,750.00	238.16	11.55
16.79	North Curry	13,000.00	693.17	18.75
20.02	Norton Fitzwarren	13,492.00	722.27	18.68
13.55	Nynehead	3,000.00	149.33	20.09
10.07	Oake	3,250.00	322.79	10.07
0.00	Otterford	0.00	163.37	0.00
8.76	Pitminster	5,080.00	436.97	11.63
16.23	Ruishton/Thornfalcon	10,720.00	611.24	17.54
34.48	Sampford Arundel	4,440.00	128.32	34.60
10.76	Staplegrove	7,800.00	711.03	10.97
8.57	Stawley	1,100.00	113.37	9.70
16.03	Stoke St Gregory	6,000.00	372.42	16.11
9.33	Stoke St Mary	2,200.00	197.37	11.15
7.46	Trull	10,000.00	982.09	10.18
16.50	Wellington	74,845.00	4,536.05	16.50
11.97	Wellington (Without)	3,500.00	287.37	12.18
12.99	West Bagborough	1,000.00	152.37	6.56
18.82	West Buckland	7,500.00	403.34	18.59
13.87	West Hatch	1,938.00	137.62	14.08
10.25	West Monkton	5,000.00	1,070.90	4.67
14.79	Wiveliscombe	16,000.00	1,082.21	14.78
1.67	Taunton Special Expenses	26,520.00	15,563.51	1.70



