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 <u>Introduction</u>

2.1 Following approval of the budget for 2005/06, the Council must formally approve the Council Tax. The calculations and the proforms 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 <u>Taunton Non-Parished Area</u>

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

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 15th 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 RSG Collection Fund | 3,032,288 3,739,152 -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 |
| Durston | 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) | £61 457 472 |
|-----|-------------|
| (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 <u>budget</u> 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 7th February 1994 (*Community* Charge Surplus).

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

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).

(e)
$$-$$
 (f) = 130.67 $-$ 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).

| · | | | |
|----------------------------------|--------|------------------------|--------|
| 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).

See overleaf (i)

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<u>Background Papers</u>
Executive 9/02/05 - General Fund Revenue Budget 2005/06
Executive 8/12/04 - Taxbase 2005/06

| | RECEPTS 2005/2006 talics represent indicative data onl | v | , | APPENDIX A | | | |
|-------------------------------|--|-------------------------------|---------------------|-------------------------------------|--|--|--|
| Council Tax at band D 2004/05 | Parish | Precept 2005/06 | Tax Base 2005/06 | Council Tax at Band D 2005/06 | | | |
| £ | T GITOTI | £ | | | | | |
| _ | Ash Priors | 200.00 | 65.53 | £ 3.05 | | | |
| | Ashbrittle | 1,000.00 | 89.95 | | | | |
| | Bathealton | 650.00 | 80.69 | | | | |
| | Bishops Hull | 13,560.00 | 1,068.26 | | | | |
| | Bishops Lydeard/Cothelstone | 27,300.00 | 1,892.53 | | | | |
| | Bradford on Tone | 3,500.00 | 277.41 | | | | |
| | Burrowbridge | 4,202.00 | 200.90 | | | | |
| | Cheddon Fitzpaine | 4,000.00 | 629.82 | | | | |
| | Chipstable | 1,000.00 | 115.32 | | | | |
| | Churchstanton | 6,885.00 | 310.49 | | | | |
| | Combe Florey | 1,600.00 | 111.69 | | | | |
| | Comperiorey Comeytrowe | 24,000.00 | 2,058.96 | | | | |
| | Corfe | 1,250.00 | 130.01 | | | | |
| | | · · | | | | | |
| | Creech St Michael Durston | 13,000.00 40.00 | 922.30 56.60 | | | | |
| | | | | | | | |
| | Fitzhead Halse | 1,700.00 | 120.37 | | | | |
| | | 1,750.00 | 143.65 | | | | |
| | Hatch Beauchamp | 2,500.00 | 243.63 | | | | |
| | Kingston St Mary | 6,000.00 | 434.64 | | | | |
| | Langford Budville | 1,650.00 | 213.60 | | | | |
| | Lydeard St Lawrence/Tolland Milverton | 1,650.00 | 193.83 | | | | |
| | | 6,500.00 | 574.78 238.16 | | | | |
| | Neroche | 2,750.00 | 693.17 | | | | |
| | North Curry Norton Fitzwarren | 13,000.00 | 722.27 | | | | |
| | | 13,492.00 3,000.00 | | | | | |
| | Nynehead | , | 149.33 | | | | |
| | Oake Otterford | 3,250.00 0.00 | 322.79 | | | | |
| | Pitminster | 5,080.00 | 163.37 | | | | |
| | Ruishton/Thornfalcon | · · | 436.97 611.24 | | | | |
| | Sampford Arundel | 10,720.00 4,440.00 | | | | | |
| | Staplegrove | 7,800.00 | 128.32 711.03 | | | | |
| | Stawley | 1,100.00 | 113.37 | | | | |
| | Stoke St Gregory | | 372.42 | | | | |
| | Stoke St Gregory Stoke St Mary | 6,000.00 2,200.00 | 372.42 197.37 | | | | |
| | | · · | 982.09 | | | | |
| | Trull Wellington | 10,000.00 <i>74,845.00</i> | 962.09 4,536.05 | | | | |
| | _ | • | | | | | |
| | Wellington (Without) | 3,500.00 1,000.00 | 287.37 152.37 | | | | |
| | West Bagborough West Buckland | · · | | | | | |
| | | 7,500.00 | 403.34 | | | | |
| | West Hatch | 1,938.00 | 137.62 | | | | |
| | West Monkton | 5,000.00 | 1,070.90 | | | | |
| 14.79 | Wiveliscombe | 16,000.00 | 1,082.21 | 14.78 | | | |
| 1.67 | Taunton Special Expenses | 26,520.00 | 15,563.51 | 1.70 | | | |

| Valuation Band | Α | В | С | D | E | F | G | Н |
|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| Ash Priors | 83.28 | 97.17 | 111.05 | 124.93 | 152.69 | 180.46 | 208.21 | 249.86 |
| Ashbrittle | 88.66 | 103.45 | 118.22 | 133.00 | 162.55 | 192.11 | 221.66 | 266.00 |
| Bathealton | 86.62 | 101.07 | 115.50 | 129.94 | 158.81 | 187.69 | 216.56 | 259.88 |
| Bishops Hull | 89.71 | 104.67 | 119.62 | 134.57 | 164.47 | 194.38 | 224.28 | 269.14 |
| Bishops Lydeard/Cothelstone | 90.87 | 106.02 | 121.17 | 136.31 | 166.60 | 196.89 | 227.18 | 272.62 |
| Bradford On Tone | 89.66 | 104.62 | 119.56 | 134.50 | 164.38 | 194.28 | 224.16 | 269.00 |
| Burrowbridge | 95.20 | 111.07 | 126.94 | 142.80 | 174.53 | 206.27 | 238.00 | 285.60 |
| Cheddon Fitzpaine | 85.48 | 99.74 | 113.98 | 128.23 | 156.72 | 185.22 | 213.71 | 256.46 |
| Chipstable | 87.03 | 101.54 | 116.05 | 130.55 | 159.56 | 188.57 | 217.58 | 261.10 |
| Churchstanton | 96.03 | 112.04 | 128.05 | 144.05 | 176.06 | 208.07 | 240.08 | 288.10 |
| Combe Florey | 90.80 | 105.95 | 121.08 | 136.21 | 166.47 | 196.75 | 227.01 | 272.42 |
| Comeytrowe | 89.02 | 103.87 | 118.70 | 133.54 | 163.21 | 192.89 | 222.56 | 267.08 |
| Corfe | 87.66 | 102.27 | 116.88 | 131.49 | 160.71 | 189.93 | 219.15 | 262.98 |
| Creech St Michael | 90.65 | 105.77 | 120.87 | 135.98 | 166.19 | 196.42 | 226.63 | 271.96 |
| Durston | 81.72 | 95.35 | 108.97 | 122.59 | 149.83 | 177.08 | 204.31 | 245.18 |
| Fitzhead | 90.66 | 105.78 | 120.89 | 136.00 | 166.22 | 196.45 | 226.66 | 272.00 |
| Halse | 89.37 | 104.27 | 119.17 | 134.06 | 163.85 | 193.64 | 223.43 | 268.12 |
| Hatch Beauchamp | 88.09 | 102.78 | 117.46 | 132.14 | 161.50 | 190.87 | 220.23 | 264.28 |
| Kingston St Mary | 90.45 | 105.53 | 120.61 | 135.68 | 165.83 | 195.98 | 226.13 | 271.36 |
| Langford Budville | 86.40 | 100.80 | 115.20 | 129.60 | 158.40 | 187.20 | 216.00 | 259.20 |
| Lydeard St Lawrence/Tolland | 86.92 | 101.42 | 115.90 | 130.39 | 159.36 | 188.34 | 217.31 | 260.78 |
| Milverton | 88.79 | 103.60 | 118.39 | 133.19 | 162.78 | 192.39 | 221.98 | 266.38 |
| Neroche | 88.95 | 103.78 | 118.61 | 133.43 | 163.08 | 192.73 | 222.38 | 266.86 |
| North Curry | 93.75 | 109.38 | 125.01 | 140.63 | 171.88 | 203.13 | 234.38 | 281.26 |
| Norton Fitzwarren | 93.70 | 109.33 | 124.94 | 140.56 | 171.79 | 203.03 | 234.26 | 281.12 |
| Nynehead | 94.64 | 110.43 | 126.20 | 141.97 | 173.51 | 205.07 | 236.61 | 283.94 |
| Oake | 87.96 | 102.63 | 117.29 | 131.95 | 161.27 | 190.60 | 219.91 | 263.90 |
| Otterford | 81.25 | 94.80 | 108.34 | 121.88 | 148.96 | 176.05 | 203.13 | 243.76 |
| Pitminster | 89.00 | 103.85 | 118.68 | 133.51 | 163.17 | 192.85 | 222.51 | 267.02 |
| Ruishton/Thornfalcon | 92.94 | 108.44 | 123.93 | 139.42 | 170.40 | 201.39 | 232.36 | 278.84 |
| Sampford Arundel | 104.32 | 121.71 | 139.10 | 156.48 | 191.25 | 226.03 | 260.80 | 312.96 |
| Staplegrove | 88.56 | 103.33 | 118.09 | 132.85 | 162.37 | 191.90 | 221.41 | 265.70 |
| Stawley | 87.72 | 102.34 | 116.96 | 131.58 | 160.82 | 190.06 | 219.30 | 263.16 |
| Stoke St Gregory | 91.99 | 107.33 | 122.66 | 137.99 | 168.65 | 199.32 | 229.98 | 275.98 |
| Stoke St Mary | 88.68 | 103.47 | 118.25 | 133.03 | 162.59 | 192.16 | 221.71 | 266.06 |
| Taunton | 82.38 | 96.12 | 109.85 | 123.58 | 151.04 | 178.51 | 205.96 | 247.16 |
| Trull | 88.04 | 102.72 | 117.39 | 132.06 | 161.40 | 190.75 | 220.10 | 264.12 |
| Wellington | 92.25 | 107.63 | 123.01 | 138.38 | 169.13 | 199.88 | 230.63 | 276.76 |
| Wellington W/out | 89.37 | 104.27 | 119.17 | 134.06 | 163.85 | 193.64 | 223.43 | 268.12 |
| West Bagborough | 85.62 | 99.90 | 114.17 | 128.44 | 156.98 | 185.53 | 214.06 | 256.88 |
| West Buckland | 93.64 | 109.26 | 124.86 | 140.47 | 171.68 | 202.90 | 234.11 | 280.94 |
| West Hatch | 90.64 | 105.75 | 120.86 | 135.96 | 166.17 | 196.39 | 226.60 | 271.92 |
| West Monkton | 84.36 | 98.43 | 112.49 | 126.55 | 154.67 | 182.80 | 210.91 | 253.10 |
| Wiveliscombe | 91.10 | 106.30 | 121.48 | 136.66 | 167.02 | 197.40 | 227.76 | 273.32 |

Being the amounts given by multiplying the amounts at (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 is 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 (Council Tax for Individual Parishes and the Borough).

That it be noted that for the year 2005/06 the Somerset County Council and the Avon and Somerset 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:-

| Somerset County Council | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|----------------------------------|------|------|------|------|------|------|------|------|
| Avon & Somerset Police Authority | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |