

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 8 FEBRUARY 2006

REPORT OF THE FINANCIAL SERVICES MANAGER

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

COUNCIL TAX SETTING 2006/07

Executive Summary

To make recommendations to Full Council on the level of Council Tax for 2006/07.

1 Purpose

- 1.1 To consider, and make recommendations to Full Council on the proposed level of Council Tax for 2006/07.

2 Introduction

- 2.1 Following approval of the budget for 2006/07, 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 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 9.2.2 of this report.

4 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 21 February 2006. 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 22 February 2006. 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 2006.

5 Taunton Non-Parished Area

- 5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2006/07 amounts to £27,320 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 £1.74 for the unparished area.

6 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. Members should note that we have yet to receive final confirmation from all parish councils of their precept requirements therefore some of the parish precept figures may be subject to change. Final figures will be included in the final figures considered by Full Council on 21 February.

7 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 surplus of £34,086. Taunton Deane's share of this amounts to £3,709. This is reflected in the revenue estimates.

8 Calculation of Band D Council Tax

- 8.1 The determination calculation made in para 9.2.2 (c) below sets out this Council's budget requirement at £13,060,310 including draft Parish Precepts and non-parished Special Expenses. This amount is then reduced by the amount notified in respect of the Borough's Draft Revenue Support Grant (RSG) amounting to £1,248,000 and the Draft Non Domestic Rates Distribution (NDR) from the pool, amounting to £6,502,000. This is summarised as follows:-

	£	£
Total Budget Requirement		13,060,310
Less / NDR Distribution (Draft)	6,502,000	
RSG (Draft)	1,248,000	
Collection Fund	3,709	7,753,709
Amount To Be Raised By Council Tax		5,306,601

- 8.2 Members should note that if the Council receives the final Settlement figures after the publication of this report then amended figures will be distributed on the night.
- 8.3 The net amount, having taking the collection fund position into account, of £5,306,601 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 2005.
- 8.4 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £125.54, an increase of £3.66 (3.0%) compared to the 2005/06 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 Recommendations

9.1 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.

9.2 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.

9.2.1 That it be noted that at its meeting on 7 December 2005 the Executive calculated the following amounts for the year 2006/07 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992 (as amended):-

(1) 39,358.90 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	71.85	Neroche	242.82
Ashbrittle	89.30	North Curry	707.64
Bathealton	82.42	Norton Fitzwarren	689.40
Bishops Hull	1,068.44	Nynehead	151.51
Bishops Lydeard / Cothelstone	1,914.26	Oake	325.22
Bradford on Tone	276.07	Otterford	162.43
Burrowbridge	199.58	Pitminster	447.92
Cheddon Fitzpaine	635.09	Ruishton / Thornfalcon	614.37
Chipstable	117.71	Sampford Arundel	129.59
Churchstanton	307.09	Staplegrove	706.51
Combe Florey	120.30	Stawley	116.52
Comeytrove	2,073.08	Stoke St Gregory	381.55
Corfe	131.85	Stoke St Mary	201.61
Creech St Michael	935.78	Taunton	15,726.14

Durston	58.53	Trull	990.12
Fitzhead	123.83	Wellington	4,509.64
Halse	143.16	Wellington (Without)	292.29
Hatch Beauchamp	251.30	West Bagborough	157.62
Kingston St Mary	451.55	West Buckland	405.49
Langford Budville	213.25	West Hatch	139.97
Lydeard St Lawrence / Tolland	196.08	West Monkton	1,095.98
Milverton	585.69	Wiveliscombe	1,118.34

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.

9.2.2 That the following amounts be now calculated by the Council for the year 2006/07 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £64,421,794 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) £51,361,484 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) £13,060.310 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) £7,753.709 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*).

(e) £134.83 $\frac{(c) - (d)}{9.2.1(a)} = \frac{13,060,310 - 7,753,709}{39,358.90}$

being the amount calculated at (c) above less the amount at (d) above, all divided by the amount at 9.2.1(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) £365,485 being the aggregate amount of all special items referred to in Section 34(1) of the Act. (*Parish Precepts and Special Expenses*).

(g) £125.54 $(e) - \frac{(f)}{10.2.1(a)} = 134.83 - \frac{365,485}{39,358.90}$

being the amount at (e) above less the result given by dividing the amount at (f) above by the amount at 9.2.1(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	125.54	Neroche	145.45

Ashbrittle	140.10	North Curry	143.91
Bathealton	132.82	Norton Fitzwarren	142.53
Bishops Hull	139.58	Nynehead	145.34
Bishops Lydeard / Cothelstone	139.17	Oake	135.99
Bradford on Tone	140.03	Otterford	125.54
Burrowbridge	148.09	Pitminster	138.82
Cheddon Fitzpaine	131.84	Ruishton / Thornfalcon	141.82
Chipstable	134.89	Sampford Arundel	159.80
Churchstanton	149.15	Staplegrove	137.22
Combe Florey	140.50	Stawley	135.84
Comeytrowe	136.63	Stoke St Gregory	141.27
Corfe	133.88	Stoke St Mary	139.25
Creech St Michael	140.73	Taunton	127.28
Durston	126.22	Trull	135.64
Fitzhead	146.09	Wellington	143.28
Halse	137.76	Wellington (Without)	140.25
Hatch Beauchamp	137.88	West Bagborough	138.23
Kingston St Mary	138.83	West Buckland	145.27
Langford Budville	133.98	West Hatch	139.83
Lydeard St Lawrence / Tolland	135.79	West Monkton	136.49
Milverton	136.64	Wiveliscombe	141.28

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 9.2.1(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 8/02/06 - General Fund Revenue Budget 2006/07

Executive 7/12/05 – Taxbase 2006/07

PARISH PRECEPTS 2006/2007

APPENDIX A

Figures in italics represent indicative data only

Council Tax at band D 2005/06	Parish	Precept 2006/07	Tax Base 2006/07	Council Tax at Band D 2006/07
£		£		£
3.05	Ash Priors	0	71.85	0.00
11.12	Ashbrittle	1,300	89.30	14.56
8.06	Bathealton	600	82.42	7.28
12.69	Bishops Hull	15,000	1,068.44	14.04
14.43	Bishops Lydeard/Cothelstone	26,100	1,914.26	13.63
12.62	Bradford on Tone	4,000	276.07	14.49
20.92	Burrowbridge	4,500	199.58	22.55
6.35	Cheddon Fitzpaine	4,000	635.09	6.30
8.67	Chipstable	1,100	117.71	9.35
22.17	Churchstanton	7,250	307.09	23.61
14.33	Combe Florey	1,800	120.30	14.96
11.66	Comeytrowe	23,000	2,073.08	11.09
9.61	Corfe	1,100	131.85	8.34
14.10	Creech St Michael	14,215	935.78	15.19
0.71	Durstun	40	58.53	0.68
14.12	Fitzhead	2,545	123.83	20.55
12.18	Halse	1,750	143.16	12.22
10.26	Hatch Beauchamp	3,100	251.30	12.34
13.80	Kingston St Mary	6,000	451.55	13.29
7.72	Langford Budville	1,800	213.25	8.44
8.51	Lydeard St Lawrence/Tolland	2,010	196.08	10.25
11.31	Milverton	6,500	585.69	11.10
11.55	Neroche	4,835	242.82	19.91
18.75	North Curry	13,000	707.64	18.37
18.68	Norton Fitzwarren	11,715	689.40	16.99
20.09	Nynehead	3,000	151.51	19.80
10.07	Oake	3,400	325.22	10.45
0.00	Otterford	0	162.43	0.00
11.63	Pitminster	5,950	447.92	13.28
17.54	Ruishton/Thornfalcon	10,000	614.37	16.28
34.60	Sampford Arundel	4,440	129.59	34.26
10.97	Staplegrove	8,250	706.51	11.68
9.70	Stawley	1,200	116.52	10.30
16.11	Stoke St Gregory	6,000	381.55	15.73
11.15	Stoke St Mary	2,765	201.61	13.71
10.18	Trull	10,000	990.12	10.10
16.50	Wellington	80,000	4,509.64	17.74
12.18	Wellington (Without)	4,300	292.29	14.71
6.56	West Bagborough	2,000	157.62	12.69
18.59	West Buckland	8,000	405.49	19.73
14.08	West Hatch	2,000	139.97	14.29
4.67	West Monkton	12,000	1,095.98	10.95
14.78	Wiveliscombe	17,600	1,118.34	15.74
1.70	Taunton Special Expenses	27,320.00	15,726.14	1.74

