

Taunton Deane Borough Council

Executive – 2 February 2010

Council Tax Setting 2010/2011

Report of the S151 Officer and the Financial Services Manager

(This matter is the responsibility of the Leader of the Council, Councillor Ross Henley)

Executive Summary

The Executive is to consider and recommend to Full Council the level of Council Tax for 2010/2011.

1 Purpose

- 1.1 To consider, and make recommendations to Full Council on the proposed level of Council Tax for 2010/11.

2 Introduction

- 2.1 Following approval of the budget for 2010/11, 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 and gross income (including the Housing Revenue Account and balances brought forward), with the difference as its budget requirement. This determination is set out in paragraph 9.2.2 of this report.

4 Somerset County Council, Avon and Somerset Police Authority, and Devon and Somerset Fire Authority Precepts

- 4.1 At the time of writing this report, the figures for the County Council, the Police Authority and the Devon and Somerset Fire authority were not available. A verbal update will be provided at the meeting.
- 4.2 Members should note that if the County Council, Police and Fire Authorities 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 16 February 2010. Even at this meeting, the Council will be required to approve the tax levels "subject to" the County Council element receiving formal approval by Somerset County Council at their Full Council meeting on 17 February 2010. 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 2010.

5 Taunton Non-Parished Area

- 5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2010/11 amount to £47,047 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 £2.92 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 (draft figures are shown shaded in the attached appendices). Final figures will be included in the Tax Setting report considered by Full Council on 16 February.

7 Collection Fund Surpluses and Deficits

7.1 The estimated balance on the Council Tax Collection Fund is forecast on 15th January each year. Any surplus or deficit is shared between the County Council, the Police Authority, the Fire 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 £1,248,350. Taunton Deane’s share of this amounts to £130,210, and this is reflected in the General Fund revenue estimates.

8 Calculation of Band D Council Tax

8.1 The determination calculation made in paragraph 9.2.2 (c) below sets out this Council’s budget requirement at £14,512,850 including draft 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 £1,105,826 and the Non Domestic Rates Distribution (NDR) from the national pool, amounting to £7,615,394. This is summarised as follows:-

	£	£
Total Budget Requirement		14,512,850
Less:		
Revenue Support Grant	1,105,826	
NNDR Distribution from Pool	7,615,394	
Collection Fund Deficit	<u>(130,210)</u>	
		<u>8,591,010</u>
Amount To Be Raised By Council Tax		<u>5,921,840</u>

8.2 The net amount, having taking the collection fund position into account, of £5,921,840 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 on 13 January 2010.

8.3 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £135.19, an increase of £3.30 (2.5%) compared to the 2009/10 Council Tax. The total

Council Tax, including the County Council, Police and Fire Authorities 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, the Police and Fire Authorities, which is to be advised.

9.2.1 That it be noted that at its meeting on 13th January 2010 the Executive calculated the following amounts for the year 2009/10 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992 (as amended):-

(1) 40,384.49 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	76.05	Neroche	255.85
Ashbrittle	97.07	North Curry	742.96
Bathealton	84.57	Norton Fitzwarren	826.06
Bishops Hull	1,072.38	Nynehead	156.55
Bishops Lydeard / Cothelstone	1,937.47	Oake	333.46
Bradford on Tone	283.61	Otterford	168.39
Burrowbridge	204.78	Pitminster	459.04
Cheddon Fitzpaine	648.71	Ruishton/Thornfalcon	615.34
Chipstable	124.72	Sampford Arundel	131.90
Churchstanton	331.27	Staplegrove	714.77
Combe Florey	122.01	Stawley	131.00
Comeytrowe	2,086.27	Stoke St Gregory	387.38
Corfe	134.15	Stoke St Mary	206.72
Creech St Michael	950.07	Taunton	16,087.45
Durstun	59.02	Trull	1,025.28
Fitzhead	121.87	Wellington	4,631.59
Halse	144.75	Wellington (Without)	304.46
Hatch Beauchamp	261.29	West Bagborough	163.62
Kingston St Mary	446.32	West Buckland	446.17
Langford Budville	238.40	West Hatch	143.28

Lydeard St Lawrence/ Tolland	200.64	West Monkton	1,115.05
Milverton	600.46	Wiveliscombe	1.112.28

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 calculated by the Council for the year 2009/10 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £79,952,444 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) £65,439,594 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) £14,512,850 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) £8,591,010 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) £146.64 $\frac{(c) - (d)}{9.2.1(1)} = \frac{14,512,850 - 8,591,010}{40,384.49}$

being the amount calculated at (c) above less the amount at (d) above, all divided by the amount at 9.2.1(1) 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) £462,370 being the aggregate amount of all special items referred to in Section 34(1) of the Act. (*Parish Precepts and Special Expenses*).

(g) £135.19 (e) $\frac{-(f)}{9.2.1(1)}$ = $\frac{146.64 - \frac{462,370}{40,384.49}}$

being the amount at (e) above less the result given by dividing the amount at (f) above by the amount at 9.2.1(1) 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	135.19	Neroche	149.07
	Ashbrittle	147.55	North Curry	157.40
	Bathealton	142.28	Norton Fitzwarren	164.15
	Bishops Hull	153.84	Nynehead	157.55
	Bishops Lydeard / Cothelstone	152.10	Oake	149.43
	Bradford on Tone	154.58	Otterford	135.19
	Burrowbridge	158.47	Pitminster	151.57
	Cheddon Fitzpaine	144.44	Ruishton/Thornfalcon	156.32
	Chipstable	149.22	Sampford Arundel	168.85
	Churchstanton	158.19	Staplegrove	149.18
	Combe Florey	148.30	Stawley	153.51
	Comeytrowe	147.17	Stoke St Gregory	150.68
	Corfe	146.37	Stoke St Mary	149.74
	Creech St Michael	153.35	Taunton	138.11
	Durston	135.19	Trull	148.85
	Fitzhead	166.86	Wellington	151.72
	Halse	147.28	Wellington (Without)	151.28
	Hatch Beauchamp	152.41	West Bagborough	147.41
	Kingston St Mary	148.63	West Buckland	153.12
	Langford Budville	151.97	West Hatch	150.06

Lydeard St Lawrence / Tolland	151.14	West Monkton	161.90
Milverton	154.34	Wiveliscombe	153.17

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(2) 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 table
overleaf

being the amounts given by multiplying the amounts at (h) above by the number which, in 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 that proportion 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)

Contact Officer:

Paul Fitzgerald, Financial Services Manager

Tel: 01823 328864

Email: p.fitzgerald@tauntondeane.gov.uk

Background Papers

Council Tax Base 2010/11, Executive 13 January 2010

(a)

2010/11 by Parish by Band at 2.5%

Shaded figures represent indicative data only

Valuation Band	A	B	C	D	E	F	G	H
Ash Priors	90.13	105.15	120.17	135.19	165.23	195.27	225.32	270.38
Ashbrittle	98.37	114.76	131.16	147.55	180.34	213.13	245.92	295.11
Bathealton	94.86	110.67	126.48	142.28	173.90	205.52	237.14	284.57
Bishops Hull	102.56	119.65	136.75	153.84	188.03	222.21	256.40	307.68
Bishops Lydeard/Cothelstone	101.40	118.30	135.20	152.10	185.90	219.69	253.49	304.19
Bradford on Tone	103.06	120.23	137.41	154.58	188.93	223.29	257.64	309.17
Burrowbridge	105.65	123.26	140.87	158.47	193.69	228.91	264.12	316.95
Cheddon Fitzpaine	96.29	112.34	128.39	144.44	176.54	208.63	240.73	288.88
Chipstable	99.48	116.06	132.64	149.22	182.38	215.54	248.70	298.44
Churchstanton	105.46	123.04	140.62	158.19	193.35	228.50	263.65	316.39
Combe Florey	98.87	115.35	131.83	148.30	181.26	214.22	247.17	296.61
Comeytrowe	98.12	114.47	130.82	147.17	179.88	212.58	245.29	294.35
Corfe	97.58	113.84	130.11	146.37	178.90	211.43	243.95	292.74
Creech St Michael	102.23	119.27	136.31	153.35	187.42	221.50	255.58	306.69
Durston	90.13	105.15	120.17	135.19	165.23	195.27	225.32	270.38
Fitzhead	111.24	129.78	148.32	166.86	203.94	241.02	278.10	333.72
Halse	98.19	114.55	130.92	147.28	180.01	212.74	245.47	294.56
Hatch Beauchamp	101.61	118.54	135.48	152.41	186.28	220.15	254.02	304.82
Kingston St Mary	99.09	115.60	132.12	148.63	181.66	214.69	247.72	297.27
Langford Budville	101.31	118.20	135.08	151.97	185.74	219.51	253.28	303.94
Lydeard St Lawrence/Tolland	100.76	117.55	134.35	151.14	184.73	218.31	251.90	302.28
Milverton	102.89	120.04	137.19	154.34	188.64	222.94	257.24	308.68
Neroche	99.38	115.94	132.50	149.07	182.19	215.32	248.44	298.13
North Curry	104.93	122.42	139.91	157.40	192.38	227.35	262.33	314.80
Norton Fitzwarren	109.43	127.67	145.91	164.15	200.63	237.11	273.58	328.30
Nynehead	105.03	122.54	140.04	157.55	192.56	227.57	262.58	315.09
Oake	99.62	116.23	132.83	149.43	182.64	215.85	249.06	298.87
Otterford	90.13	105.15	120.17	135.19	165.23	195.27	225.32	270.38
Pitminster	101.05	117.89	134.73	151.57	185.25	218.94	252.62	303.14
Ruishton/Thornfalcon	104.21	121.58	138.95	156.32	191.05	225.79	260.53	312.63
Sampford Arundel	112.57	131.33	150.09	168.85	206.38	243.90	281.42	337.71
Staplegrove	99.45	116.03	132.60	149.18	182.33	215.48	248.63	298.36
Stawley	102.34	119.40	136.45	153.51	187.62	221.74	255.85	307.02
Stoke St Gregory	100.45	117.19	133.94	150.68	184.16	217.65	251.13	301.36
Stoke St Mary	99.83	116.47	133.10	149.74	183.02	216.29	249.57	299.48
Taunton	92.07	107.42	122.76	138.11	168.80	199.49	230.18	276.22
Trull	99.23	115.77	132.31	148.85	181.92	215.00	248.08	297.69
Wellington	101.15	118.01	134.87	151.72	185.44	219.16	252.87	303.45
Wellington Without	100.86	117.67	134.47	151.28	184.90	218.52	252.14	302.57
West Bagborough	98.28	114.65	131.03	147.41	180.17	212.93	245.69	294.83
West Buckland	102.08	119.09	136.11	153.12	187.15	221.17	255.20	306.24
West Hatch	100.04	116.71	133.38	150.06	183.40	216.75	250.09	300.11
West Monkton	107.93	125.92	143.91	161.90	197.87	233.85	269.83	323.79
Wiveliscombe	102.11	119.13	136.15	153.17	187.21	221.25	255.29	306.34

PARISH PRECEPTS 2010/2011

Shaded figures represent indicative data only

Council Tax at Band D 2009/10	Parish	Precept 2010/11	Tax Base 2010/11	Parish Precept at Band D 2010/11
£		£		
0	Ash Priors	0	76.05	0.00
1,200	Ashbrittle	1,200	97.07	12.36
650	Bathealton	600	84.57	7.09
20,000	Bishops Hull	20,000	1,072.38	18.65
32,860	Bishops Lydeard/Cothelstone	32,860	1,943.65	16.91
5,000	Bradford on Tone	5,500	283.61	19.39
4,813	Burrowbridge	4,768	204.78	23.28
6,000	Cheddon Fitzpaine	6,000	648.71	9.25
1,850	Chipstable	1,750	124.72	14.03
7,620	Churchstanton	7,620	331.27	23.00
1,600	Combe Florey	1,600	122.01	13.11
22,000	Comeytrowe	25,000	2,086.27	11.98
1,500	Corfe	1,500	134.15	11.18
17,250	Creech St Michael	17,250	950.07	18.16
0	Durston	0	59.02	0.00
2,439	Fitzhead	3,860	121.87	31.67
1,500	Halse	1,750	144.75	12.09
4,180	Hatch Beauchamp	4,500	261.29	17.22
6,000	Kingston St Mary	6,000	446.32	13.44
4,500	Langford Budville	4,000	238.40	16.78
2,900	Lydeard St Lawrence/Tolland	3,200	200.64	15.95
11,500	Milverton	11,500	600.46	19.15
3,400	Neroche	3,550	255.85	13.88
16,000	North Curry	16,500	742.96	22.21
23,391	Norton Fitzwarren	22,517	777.50	28.96
3,450	Nynehead	3,500	156.55	22.36
4,500	Oake	4,750	333.46	14.24
0	Otterford	0	168.39	0.00
7,043	Pitminster	7,520	459.04	16.38
11,250	Ruishton/Thornfalcon	13,000	615.34	21.13
4,440	Sampford Arundel	4,440	131.90	33.66
9,000	Staplegrove	10,000	714.77	13.99
2,000	Stawley	2,400	131.00	18.32
6,000	Stoke St Gregory	6,000	387.38	15.49
3,008	Stoke St Mary	3,008	206.72	14.55
12,000	Trull	14,000	1,025.27	13.66
76,872	Wellington	76,872	4,649.24	16.53
4,900	Wellington (Without)	4,900	304.46	16.09
1,000	West Bagborough	2,000	163.62	12.22
8,000	West Buckland	8,000	446.17	17.93
2,130	West Hatch	2,130	143.28	14.87
29,597	West Monkton	29,778	1,115.05	26.71
19,360	Wiveliscombe	20,000	1,112.28	17.98
30,620	Taunton Special Expenses	47,047	16,112.21	2.92
	TOTAL	462,370	40,384.49	