

# TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 4 FEBRUARY 2009

## REPORT OF THE FINANCIAL SERVICES MANAGER

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

### COUNCIL TAX SETTING 2009/10

#### Executive Summary

To make recommendations to Full Council on the level of Council Tax for 2009/10.

#### **1 Purpose**

- 1.1 To consider, and make recommendations to Full Council on the proposed level of Council Tax for 2009/10.

#### **2 Introduction**

- 2.1 Following approval of the budget for 2009/10, 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 Somerset County Council, Avon and Somerset Police Authority, 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 17 February 2009. 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, who meet on 18 February 2009. 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 2009.

#### **5 Taunton Non-Parished Area**

- 5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2009/10 amounts to £30,620 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 £1.90 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 as shaded on the attached appendices). Final figures will be included in the final figures considered by Full Council on 17 February.

## **7 Collection Fund Surpluses and Deficits**

- 7.1 The estimated balance on the Council Tax Collection Fund is forecast on 15<sup>th</sup> 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 £783,745. Taunton Deane's share of this amounts to £81,600. 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 £14,367,513 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 £1,600,772 and the Non Domestic Rates Distribution (NDR) from the pool, amounting to £6,935,368. This is summarised as follows:-

	£	£
Total Budget Requirement		14,367,513
Less / RSG	1,600,772	
NNDR Distribution	6,935,368	
Collection Fund Deficit	(81,600)	
		8,454,540
Amount To Be Raised By Council Tax		5,912,973

- 8.2 The net amount, having taking the collection fund position into account, of £5,912,973 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 2008.
- 8.3 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £135.71, an increase of £3.82 (2.9%) compared to the 2008/09 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, Police and Fire Authorities, which is to be advised.

9.2.1 That it be noted that at its meeting on 4 December 2008 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) 40,399.85 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	76.70	Neroche	252.56
Ashbrittle	91.34	North Curry	730.57
Bathealton	81.32	Norton Fitzwarren	807.63
Bishops Hull	1,072.93	Nynehead	156.97
Bishops Lydeard / Cothelstone	1,942.94	Oake	334.07
Bradford on Tone	288.20	Otterford	166.56
Burrowbridge	202.22	Pitminster	457.35
Cheddon Fitzpaine	639.44	Ruishton / Thornfalcon	618.09
Chipstable	126.92	Sampford Arundel	130.44
Churchstanton	323.50	Staplegrove	725.08
Combe Florey	122.10	Stawley	130.96
Comeytrowe	2,087.85	Stoke St Gregory	382.12
Corfe	133.16	Stoke St Mary	204.74
Creech St Michael	947.91	Taunton	16,154.15
Durston	58.80	Trull	1,006.54
Fitzhead	125.72	Wellington	4,658.68
	144.89		299.17

Halse		Wellington (Without)	
Hatch Beauchamp	262.64	West Bagborough	162.97
Kingston St Mary	448.44	West Buckland	441.31
Langford Budville	235.70	West Hatch	141.84
Lydeard St Lawrence / Tolland	201.80	West Monkton	1,113.54
Milverton	597.33	Wiveliscombe	1,112.63

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) £77,422,408 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) £63,054,895 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) £14,367,513 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) £8,454,540 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) £146.36  $\frac{(c) - (d)}{9.2.1(1)} = \frac{14,367,513 - 8,454,540}{40,399.85}$

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) £430,113 being the aggregate amount of all special items referred to in Section 34(1) of the Act. (*Parish Precepts and Special Expenses*).

(g) £135.71  $(e) - \frac{(f)}{10.2.1(a)} = 146.36 - \frac{430,113}{40,399.85}$

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	138.97	Neroche	149.17
Ashbrittle	148.85	North Curry	156.24
Bathealton	143.70	Norton Fitzwarren	164.67
Bishops Hull	154.35	Nynehead	157.69
Bishops Lydeard / Cothelstone	152.62	Oake	149.18

Bradford on Tone	153.06	Otterford	135.71
Burrowbridge	159.51	Pitminster	151.11
Cheddon Fitzpaine	145.09	Ruishton / Thornfalcon	153.91
Chipstable	150.29	Sampford Arundel	169.75
Churchstanton	159.26	Staplegrove	148.12
Combe Florey	148.81	Stawley	150.98
Comeytrowe	146.25	Stoke St Gregory	151.41
Corfe	146.97	Stoke St Mary	150.40
Creech St Michael	153.91	Taunton	137.61
Durston	136.39	Trull	147.63
Fitzhead	155.11	Wellington	152.21
Halse	146.06	Wellington (Without)	152.09
Hatch Beauchamp	151.63	West Bagborough	141.85
Kingston St Mary	149.09	West Buckland	153.84
Langford Budville	154.80	West Hatch	150.73
Lydeard St Lawrence / Tolland	150.08	West Monkton	162.29
Milverton	150.78	Wiveliscombe	153.11

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 4/2/09 - General Fund Revenue Budget 2009/10

Executive 4/12/08 – Council Tax Base 2009/10





PARISH PRECEPTS 2009/2010

Appendix A

Shaded figures represent indicative data only

Council Tax at band D 2008/09	Parish	Precept 2009/10	Tax Base 2009/10	Council Tax at Band D 2009/10
£		£		
3.17	Ash Priors	250	76.70	3.26
16.63	Ashbrittle	1,200	91.34	13.14
7.39	Bathealton	650	81.32	7.99
18.60	Bishops Hull	20,000	1,072.93	18.64
15.14	Bishops Lydeard/Cothelstone	32,860	1,942.94	16.91
18.91	Bradford on Tone	5,000	288.20	17.35
22.17	Burrowbridge	4,813	202.22	23.80
9.42	Cheddon Fitzpaine	6,000	639.44	9.38
13.33	Chipstable	1,850	126.92	14.58
23.95	Churchstanton	7,620	323.50	23.55
13.00	Combe Florey	1,600	122.10	13.10
10.06	Comeytrove	22,000	2,087.85	10.54
9.78	Corfe	1,500	133.16	11.26
16.22	Creech St Michael	17,250	947.91	18.20
0.68	Durston	40	58.80	0.68
21.39	Fitzhead	2,439	125.72	19.40
14.31	Halse	1,500	144.89	10.35
13.38	Hatch Beauchamp	4,180	262.64	15.92
15.21	Kingston St Mary	6,000	448.44	13.38
23.24	Langford Budville	4,500	235.70	19.09
14.53	Lydeard St Lawrence/Tolland	2,900	201.80	14.37
15.10	Milverton	9,000	597.33	15.07
13.67	Neroche	3,400	252.56	13.46
20.70	North Curry	15,000	730.57	20.53
23.59	Norton Fitzwarren	23,391	807.63	28.96
19.53	Nynehead	3,450	156.97	21.98
12.10	Oake	4,500	334.07	13.47
0.00	Otterford	0	166.56	0.00
15.24	Pitminster	7,043	457.35	15.40
18.11	Ruishton/Thornfalcon	11,250	618.09	18.20
34.50	Sampford Arundel	4,440	130.44	34.04
13.90	Staplegrove	9,000	725.08	12.41
16.25	Stawley	2,000	130.96	15.27
15.72	Stoke St Gregory	6,000	382.12	15.70
17.52	Stoke St Mary	3,008	204.74	14.69
13.88	Trull	12,000	1,006.54	11.92
16.50	Wellington	76,872	4,658.68	16.50
15.64	Wellington (Without)	4,900	299.17	16.38
6.27	West Bagborough	1,000	162.97	6.14
18.20	West Buckland	8,000	441.31	18.13
15.15	West Hatch	2,130	141.84	15.02
11.40	West Monkton	29,597	1,113.54	26.58
15.94	Wiveliscombe	19,360	1,112.63	17.40
1.75	Taunton Special Expenses	30,620	16,154.15	1.90