

Taunton Deane Borough Council

Executive – 6 February 2013

Council Tax Setting 2013/2014

Report of the Financial Services Manager (Southwest One)

(This matter is the responsibility of the Leader of the Council, Councillor John Williams)

1 Executive Summary

The Executive is to consider and recommend to Full Council the level of Council Tax for 2013/14.
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2 Purpose

- 2.1 The purpose of this report is for the Executive to recommend to Full Council the calculation and setting of the Council Tax for 2013/14.

3 Background

- 3.1 Under changes to the Local Government Finance Act 1992 introduced through the Localism Act 2011, billing authorities are required to calculate a Council Tax Requirement for the year.

4 Precept Levels

- 4.1 Members should note that as the major precepting authorities tax levels are not expected to be advised by the date of this Executive meeting, details for the final total Council Tax determination will need to be advised directly to the Full Council meeting on 26 February 2013.
- 4.2 Should these authorities precepts be undecided by the time of the TDBC Full Council Meeting on 26 February 2013 this Council will need to reconsider the Council Tax position at a special meeting on 4 March 2013.

Town & Parish Councils

- 4.3 The 2013/14 Town & Parish Council Precepts that have been received to date are detailed in Appendix C and total £520,812. This year, due to changes in the calculation of the Tax Base as a result of Council Tax Support, Parishes were given an extended deadline for notifying the Council of their precept demands. A number of precepts have not been received at the time of writing this report, but will be included in the Council Tax Setting report to Full Council on 26 February. The increase in the average Band D Council Tax for Town & Parish Councils is 8.7% (subject to final precepts being received) and results in an average Band D Council Tax figure of £13.97 (subject to final precepts being received) (£12.85 for 2012/13).

Police and Crime Commissioner

- 4.4 Under the new governance arrangements for the Police, the PCC announced in November 2012 the intention to freeze council tax for 2013/14. The formal approval of the 2013/14 precept is due to take place on 8 February 2013. The provisional estimate for the precept will be £6,264,259 which results in a Band D Council Tax of £168.03. The Precept will be adjusted by a Collection Fund contribution of £25,600.

Somerset County Council

- 4.5 At the time of writing this report, the Precept for Somerset County Council is unavailable. Therefore only **provisional** amounts, assuming a 0% increase, have been included within this report pending approval. The County Council is due to approve its tax requirement on 20 February 2013. It is estimated the precept will be £38,298,360, which results in a Band D Council Tax of £1,027.30. The Precept will be adjusted by a Collection Fund contribution of £156,520.

Devon and Somerset Fire and Rescue Authority

- 4.6 At the time of writing this report, the Precept for Devon and Somerset Fire and Rescue Authority is unavailable. Therefore only **provisional** amounts, assuming a 0% increase, have been included within this report pending approval. The Authority is due to approve its tax requirement on 18 February 2013. It is estimated the precept will be £2,755,782, which results in a Band D Council Tax of £73.92. The Precept will be adjusted by a Collection Fund contribution of £11,260.

5 Collection Fund Surpluses and Deficits

- 5.1 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 and Crime Commissioner, the Fire Authority and ourselves, in shares relative to our precept levels.
- 5.2 The estimated balance on the Council Tax Collection Fund is a surplus of £215,940. Taunton Deane's share of this amounts to £22,560, and this is reflected in the General Fund revenue estimates.

6 HR Implications

- 6.1 None for the purpose of this report.

7 Finance Comments

- 7.1 This is a finance report and there are no additional comments.

8 Legal Comments

- 8.1 The requirement to set the annual determination is set out in the Local Government Finance Act 1992, as amended by the Localism Act 2011, and

this report complies with those requirement.

9 Links to Corporate Aims, Environmental and Community Safety Implications, Equalities Impact, Risk Management, Partnership Implications

9.1 None for the purpose of this report.

10 Recommendations

10.1 The Executive recommends to Full Council the formal Council Tax Resolution in the Appendix A.

10.2 The Executive notes that if the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be as follows:

	2012/13	2013/14	Increase
	£	£	%
Taunton Deane Borough Council	135.19	135.19	0.00%
Somerset County Council	1,027.30	1,027.30*	0.00%
Avon & Somerset Police Authority / Police & Crime Commissioner	168.03	168.03*	0.00%
Devon & Somerset Fire Authority	73.92	73.92*	0.00%
Sub-Total	1,404.44	1,404.44*	0.00%
Town & Parish Council (average)	12.85	13.97*	TBC%
Total	1,417.29	1418.41*	TBC%

* provisional figures

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Background Papers

Council Tax Base 2013/14, Executive 16 January 2013

APPENDIX A

Council Tax Resolution 2013/14

As per section 10.1 in the main report, the Council is recommended to resolve as follows:

1. That it be noted that on 24 January 2013 the Council calculated the Council Tax Base for 2013/14:
 - (a) for the whole Council area as 37,280.60 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and,
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix C.
2. Calculate the Council Tax requirement for the Council's own purposes for 2013/14 (excluding Parish precepts) is £5,039,960.
3. That the following amounts be calculated for the year 2013/14 in accordance with Sections 31 to 36 of the Act:
 - (a) **£86,044,102** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils. (*Gross Expenditure including amount required for working balance*)
 - (b) **£80,483,330** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. (*Gross Income including reserves to be used to meet Gross Expenditure*)
 - (c) **£5,560,772** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act). (*Total Demand on Collection Fund.*)
 - (d) **£149.16** being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts). (*Council Tax at Band D for Borough Including Parish Precepts and Special Expenses*)
 - (e) **£520,812** being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix C). (*Parish Precepts and Special Expenses*).

APPENDIX A

- (f) £135.19 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 Parish precept relates. (*Council Tax at Band D for Borough Excluding Parish Precepts and Special Expenses*)

[Highlighted figures are subject to change pending receipt of final parish precept demands]

4. To note that Somerset County Council, Avon and Somerset Police and Crime Commissioner, and Devon and Somerset Fire and Rescue Authority will issue precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area.
5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate provisional amounts shown in the table in Appendix B as the amounts of Council Tax for 2013/14 for each part of its area and for each categories of dwellings (subject to final adjustments to be reported to Full Council).
6. Determine that the Council's basic amount of Council Tax for 2013/14 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

APPENDIX B

Valuation Bands								
Council Tax Schedule 2013/14	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Taunton Deane Borough Council*	90.13	105.15	120.17	135.19	165.23	195.27	225.32	270.38
Somerset County Council *	684.87	799.01	913.16	1,027.30	1,255.59	1,483.88	1,712.17	2,054.60
Avon & Somerset Police Authority *	112.02	130.69	149.36	168.03	205.37	242.71	280.05	336.06
Devon & Somerset Fire & Rescue Authority *	49.28	57.49	65.71	73.92	90.35	106.77	123.20	147.84
Parish / Town only (a)	9.31	10.87	12.42	13.97	17.07	20.18	23.28	27.94
Parish / Town & District (b)	99.44	116.01	132.59	149.16	182.31	215.45	248.60	298.32
Total (c)	945.61	1,103.21	1,260.81	1,418.41	1,733.61	2,048.81	2,364.02	2,836.82
Parish:								
Ash Priors	936.29	1,092.34	1,248.39	1,404.44	1,716.54	2,028.64	2,340.73	2,808.88
Ashbrittle	951.66	1,110.28	1,268.89	1,427.50	1,744.72	2,061.94	2,379.16	2,854.99
Bathealton	940.22	1,096.93	1,253.63	1,410.33	1,723.74	2,037.15	2,350.56	2,820.67
Bishops Hull	949.44	1,107.68	1,265.92	1,424.16	1,740.65	2,057.13	2,373.61	2,848.33
Bishops Lydeard/Cothelstone	954.88	1,114.03	1,273.17	1,432.32	1,750.61	2,068.90	2,387.20	2,864.64
Bradford on Tone	949.16	1,107.35	1,265.54	1,423.74	1,740.12	2,056.51	2,372.90	2,847.48
Burrowbridge	952.26	1,110.97	1,269.68	1,428.39	1,745.81	2,063.24	2,380.66	2,856.79
Cheddon Fitzpaine	947.25	1,105.13	1,263.00	1,420.88	1,736.63	2,052.38	2,368.13	2,841.76
Chipstable	947.34	1,105.22	1,263.11	1,421.00	1,736.78	2,052.56	2,368.34	2,842.01
Churchstanton*	950.48	1,108.89	1,267.31	1,425.72	1,742.55	2,059.37	2,376.20	2,851.44
Combe Florey	949.17	1,107.36	1,265.56	1,423.75	1,740.14	2,056.53	2,372.92	2,847.51
Comeytrowe	944.19	1,101.55	1,258.92	1,416.28	1,731.01	2,045.74	2,360.47	2,832.56
Corfe	943.87	1,101.18	1,258.49	1,415.80	1,730.42	2,045.05	2,359.67	2,831.60
Cotford St Luke	949.85	1,108.15	1,266.46	1,424.77	1,741.38	2,058.00	2,374.61	2,849.54
Creech St Michael	955.16	1,114.35	1,273.55	1,432.74	1,751.13	2,069.51	2,387.90	2,865.48
Durstun	943.20	1,100.40	1,257.60	1,414.80	1,729.20	2,043.60	2,358.00	2,829.60
Fitzhead	953.88	1,112.86	1,271.84	1,430.82	1,748.78	2,066.73	2,384.69	2,861.63
Halse	944.92	1,102.41	1,259.90	1,417.39	1,732.36	2,047.34	2,362.31	2,834.77
Hatch Beauchamp	947.00	1,104.83	1,262.66	1,420.49	1,736.16	2,051.82	2,367.49	2,840.99
Kingston St Mary	944.92	1,102.41	1,259.89	1,417.38	1,732.35	2,047.33	2,362.30	2,834.76
Langford Budville	949.59	1,107.86	1,266.13	1,424.39	1,740.92	2,057.46	2,373.99	2,848.78
Lydeard St Lawrence/Tolland	949.15	1,107.35	1,265.54	1,423.73	1,740.11	2,056.50	2,372.88	2,847.46

APPENDIX B

Valuation Bands								
Council Tax Schedule 2013/14	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Milverton	951.29	1,109.83	1,268.38	1,426.93	1,744.02	2,061.12	2,378.21	2,853.86
Neroche	948.69	1,106.80	1,264.92	1,423.03	1,739.26	2,055.49	2,371.72	2,846.06
North Curry	951.09	1,109.61	1,268.12	1,426.64	1,743.67	2,060.70	2,377.73	2,853.28
Norton Fitzwarren	955.39	1,114.62	1,273.85	1,433.08	1,751.55	2,070.01	2,388.47	2,866.17
Nynehead	953.43	1,112.33	1,271.24	1,430.14	1,747.95	2,065.76	2,383.57	2,860.29
Oake	946.80	1,104.60	1,262.40	1,420.20	1,735.80	2,051.39	2,366.99	2,840.39
Otterford	936.29	1,092.34	1,248.39	1,404.44	1,716.54	2,028.64	2,340.73	2,808.88
Pitminster*	950.85	1,109.33	1,267.80	1,426.28	1,743.23	2,060.18	2,377.13	2,852.55
Ruishton/Thornfalcon	952.54	1,111.29	1,270.05	1,428.80	1,746.32	2,063.83	2,381.34	2,857.61
Sampford Arundel	962.54	1,122.96	1,283.38	1,443.80	1,764.65	2,085.49	2,406.34	2,887.61
Staplegrove	945.70	1,103.32	1,260.94	1,418.55	1,733.79	2,049.02	2,364.25	2,837.11
Stawley	948.70	1,106.82	1,264.94	1,423.05	1,739.29	2,055.52	2,371.75	2,846.10
Stoke St Gregory	955.01	1,114.18	1,273.35	1,432.52	1,750.86	2,069.19	2,387.53	2,865.04
Stoke St Mary	946.41	1,104.14	1,261.88	1,419.61	1,735.08	2,050.55	2,366.02	2,839.23
Taunton	938.24	1,094.61	1,250.99	1,407.36	1,720.11	2,032.85	2,345.60	2,814.72
Trull	948.39	1,106.45	1,264.52	1,422.58	1,738.71	2,054.84	2,370.97	2,845.17
Wellington	951.43	1,110.00	1,268.57	1,427.14	1,744.28	2,061.42	2,378.57	2,854.28
Wellington Without	948.78	1,106.91	1,265.04	1,423.17	1,739.43	2,055.69	2,371.95	2,846.34
West Bagborough	947.06	1,104.90	1,262.75	1,420.59	1,736.28	2,051.97	2,367.65	2,841.18
West Buckland*	948.85	1,106.99	1,265.13	1,423.27	1,739.56	2,055.84	2,372.12	2,846.55
West Hatch*	947.71	1,105.66	1,263.61	1,421.56	1,737.46	2,053.36	2,369.26	2,843.12
West Monkton	953.41	1,112.31	1,271.21	1,430.11	1,747.91	2,065.71	2,383.51	2,860.22
Wiveliscombe	951.53	1,110.12	1,268.71	1,427.30	1,744.48	2,061.66	2,378.84	2,854.60

(* provisional figures)