

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 12TH FEBRUARY 2003

REPORT OF THE FINANCIAL SERVICES MANAGER

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

COUNCIL TAX SETTING 2003/04

1.0 Purpose

- 1.1 To consider, and make recommendations to the Council on the proposed level of Council Tax for 2003/04.

2.0 Introduction

- 2.1 Following approval of the budget for 2003/04, 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.

3.0 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 9.2.2 of this report.

4.0 County Council Precept & Avon and Somerset Police Authority

- 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 this Council meeting on 25th February 2003. 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 19th February 2003. 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 in March 2003.

5.0 Taunton Non-Parished Area

- 5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2003/04 amounts to £25,000 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 £1.65 for the unparished area.

6.0 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.

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 surplus of £186,321. Taunton Deane’s share of this amounts to £22,140. This is reflected in the revenue estimates.
- 7.3 The overall debt outstanding on Community Charge is now approximately £2,100. The overall debt has been reduced during the year by write-offs of over £27,000 and it is estimated that the Community Charge Collection Fund as at 15 January 2003 has a surplus of £27,974. This element is not shared with the County Council or the Police Authority and is therefore available as income to the General Fund. This is reflected in the revenue estimates.

8.0 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 £11,568,448 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 £3,458,182 and the Non Domestic Rates Distribution (NDR) from the pool, amounting to £3,579,322. This is summarised as follows:-

| | | |
|------------------------------------|-----------|------------|
| | | £ |
| Total Budget Requirement | | 11,568,448 |
| Less / | | |
| NDR Distribution | 3,579,322 | |
| RSG | 3,458,182 | |
| Collection Fund | 50,114 | 7,087,618 |
| Amount To Be Raised By Council Tax | | 4,480,830 |

8.2 The net amount, having taking the collection fund position into account, of £4,480,830 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 Council in December 2002.

8.3 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £109.51, an increase of £2.15 (2%) compared to the 2002/03 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 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 17 December 2002 the Council calculated the following amounts for the year 2003/04 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992:-

- (1) 38,122.79 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 | 64.49 | Neroche | 235.83 |
| Ashbrittle | 80.93 | North Curry | 694.52 |
| Bathealton | 80.14 | Norton Fitzwarren | 652.77 |
| Bishops Hull | 1,060.29 | Nynehead | 143.14 |
| Bishops Lydeard / Cothelstone | 1,747.63 | Oake | 318.92 |
| Bradford on Tone | 270.96 | Otterford | 160.35 |
| Burrowbridge | 196.94 | Pitminster | 435.55 |
| Cheddon Fitzpaine | 617.85 | Ruishton / Thornfalcon | 602.68 |
| Chipstable | 109.92 | Sampford Arundel | 128.16 |
| Churchstanton | 296.10 | Staplegrove | 707.17 |
| Combe Florey | 107.55 | Stawley | 112.47 |
| Comeytrove | 2,066.07 | Stoke St Gregory | 369.72 |
| Corfe | 130.85 | Stoke St Mary | 193.02 |
| Creech St Michael | 939.06 | Taunton | 15,141.11 |
| Durston | 56.75 | Trull | 931.31 |
| Fitzhead | 120.74 | Wellington | 4,501.70 |
| Halse | 140.43 | Wellington (Without) | 288.83 |
| Hatch Beauchamp | 241.44 | West Bagborough | 155.29 |
| Kingston St Mary | 426.88 | West Buckland | 391.84 |
| Langford Budville | 211.37 | West Hatch | 135.36 |
| Lydeard St Lawrence / Tolland | 195.55 | West Monkton | 1,058.45 |
| Milverton | 565.70 | Wiveliscombe | 1,036.98 |

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
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more special items relate.

9.2.2 That the following amounts be now calculated by the Council for the year 2003/04 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

(a) £53,818,467 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) £42,250,019 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) £11,568,448 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) £7,087,618 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) £117.54 $\frac{(c) - (d)}{9.2.1(a)} = \frac{11,568,448 - 7,087,618}{38,122.79}$

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) £306,110 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
(Parish Precepts and Special Expenses).

(g) £109.51 (e) - $\frac{(f)}{9.2.1(a)} = \frac{117.54 - 306,110}{38,122.79}$

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 | 109.51 | Neroche | 117.99 |
| Ashbrittle | 125.57 | North Curry | 126.07 |
| Bathealton | 117.00 | Norton Fitzwarren | 126.98 |
| Bishops Hull | 122.30 | Nynehead | 123.48 |
| Bishops Lydeard / Cothelstone | 121.98 | Oake | 119.39 |
| Bradford on Tone | 122.43 | Otterford | 109.51 |
| Burrowbridge | 132.00 | Pitminster | 116.86 |
| Cheddon Fitzpaine | 117.60 | Ruishton / Thornfalcon | 127.04 |
| Chipstable | 123.16 | Sampford Arundel | 132.53 |
| Churchstanton | 126.99 | Staplegrove | 118.70 |
| Combe Florey | 120.20 | Stawley | 118.40 |
| Comeytrowe | 115.56 | Stoke St Gregory | 125.06 |
| Corfe | 116.58 | Stoke St Mary | 114.69 |

| | | | |
|----------------------------------|--------|----------------------|--------|
| Creech St Michael | 120.69 | Taunton | 111.16 |
| Durstun | 110.21 | Trull | 117.03 |
| Fitzhead | 123.59 | Wellington | 126.01 |
| Halse | 121.97 | Wellington (Without) | 121.63 |
| Hatch Beauchamp | 120.28 | West Bagborough | 115.95 |
| Kingston St Mary | 123.57 | West Buckland | 127.37 |
| Langford Budville | 117.32 | West Hatch | 123.41 |
| Lydeard St Lawrence / Tolland | 117.18 | West Monkton | 116.36 |
| Milverton | 120.12 | Wiveliscombe | 123.98 |

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

Shirlene Adam
Financial Services Manager
(01823) 356418
s.adam@tauntondeane.gov.uk

Background Papers

Executive 12/02/03 - General Fund Revenue Budget

Council 17/12/02 – Taxbase 2003/04

9.2.2(i)

| Valuation Band | A | B | C | D | E | F | G | H |
|-----------------------------|-------|--------|--------|--------|--------|--------|--------|--------|
| Ash Priors | 73.01 | 85.17 | 97.34 | 109.51 | 133.85 | 158.18 | 182.52 | 219.02 |
| Ashbrittle | 83.72 | 97.66 | 111.62 | 125.57 | 153.48 | 181.38 | 209.29 | 251.14 |
| Bathealton | 78.00 | 91.00 | 104.00 | 117.00 | 143.00 | 169.00 | 195.00 | 234.00 |
| Bishops Hull | 81.54 | 95.12 | 108.71 | 122.30 | 149.48 | 176.65 | 203.84 | 244.60 |
| Bishops Lydeard/Cothelstone | 81.32 | 94.87 | 108.42 | 121.98 | 149.09 | 176.19 | 203.30 | 243.96 |
| Bradford On Tone | 81.62 | 95.22 | 108.82 | 122.43 | 149.64 | 176.84 | 204.05 | 244.86 |
| Burrowbridge | 88.00 | 102.66 | 117.33 | 132.00 | 161.34 | 190.67 | 220.00 | 264.00 |
| Cheddton Fitzpaine | 78.40 | 91.46 | 104.53 | 117.60 | 143.74 | 169.87 | 196.00 | 235.20 |
| Chipstable | 82.11 | 95.79 | 109.47 | 123.16 | 150.53 | 177.90 | 205.27 | 246.32 |
| Churchstanton | 84.66 | 98.77 | 112.88 | 126.99 | 155.21 | 183.43 | 211.65 | 253.98 |
| Combe Florey | 80.14 | 93.48 | 106.84 | 120.20 | 146.92 | 173.62 | 200.34 | 240.40 |
| Comeytrove | 77.04 | 89.88 | 102.72 | 115.56 | 141.24 | 166.92 | 192.60 | 231.12 |
| Corfe | 77.72 | 90.67 | 103.62 | 116.58 | 142.49 | 168.39 | 194.30 | 233.16 |
| Creech St Michael | 80.46 | 93.87 | 107.28 | 120.69 | 147.51 | 174.33 | 201.15 | 241.38 |
| Durston | 73.48 | 85.71 | 97.96 | 110.21 | 134.71 | 159.19 | 183.69 | 220.42 |
| Fitzhead | 82.40 | 96.12 | 109.86 | 123.59 | 151.06 | 178.52 | 205.99 | 247.18 |
| Halse | 81.32 | 94.86 | 108.42 | 121.97 | 149.08 | 176.18 | 203.29 | 243.94 |
| Hatch Beauchamp | 80.15 | 93.55 | 106.91 | 120.28 | 147.01 | 173.74 | 200.47 | 240.56 |
| Kingston St Mary | 82.38 | 96.11 | 109.84 | 123.57 | 151.03 | 178.49 | 205.95 | 247.14 |
| Langford Budville | 78.22 | 91.24 | 104.28 | 117.32 | 143.40 | 169.46 | 195.54 | 234.64 |
| Lydeard St Lawrence/Tolland | 78.12 | 91.14 | 104.16 | 117.18 | 143.22 | 169.26 | 195.30 | 234.36 |
| Milverton | 80.08 | 93.42 | 106.77 | 120.12 | 146.82 | 173.51 | 200.20 | 240.24 |
| Neroche | 78.66 | 91.77 | 104.88 | 117.99 | 144.21 | 170.43 | 196.65 | 235.98 |
| North Curry | 84.05 | 98.05 | 112.06 | 126.07 | 154.09 | 182.10 | 210.12 | 252.14 |
| Norton Fitzwarren | 84.66 | 98.76 | 112.87 | 126.98 | 155.20 | 183.41 | 211.64 | 253.96 |
| Wynehead | 82.32 | 96.04 | 109.76 | 123.48 | 150.92 | 178.36 | 205.80 | 246.96 |
| Oake | 79.60 | 92.85 | 106.12 | 119.39 | 145.93 | 172.45 | 198.99 | 239.78 |
| Otterford | 73.01 | 85.17 | 97.34 | 109.51 | 133.85 | 158.18 | 182.52 | 219.02 |
| Pitminster | 77.91 | 90.89 | 103.87 | 116.86 | 142.83 | 168.80 | 194.77 | 233.72 |
| Ruishton/Thornfalcon | 84.70 | 98.80 | 112.92 | 127.04 | 155.28 | 183.50 | 211.74 | 254.08 |
| Sampford Arundel | 88.36 | 103.07 | 117.80 | 132.53 | 161.99 | 191.43 | 220.89 | 265.06 |
| Staplegrave | 79.14 | 92.32 | 105.51 | 118.70 | 145.08 | 171.45 | 197.84 | 237.40 |
| Stawley | 78.94 | 92.08 | 105.24 | 118.40 | 144.72 | 171.02 | 197.34 | 237.40 |
| Stoke St Gregory | 83.38 | 97.26 | 111.16 | 125.06 | 152.86 | 180.64 | 208.44 | 250.12 |
| Stoke St Mary | 76.46 | 89.20 | 101.94 | 114.69 | 140.18 | 165.66 | 191.15 | 229.38 |
| Taunton | 74.11 | 86.45 | 98.81 | 111.16 | 135.87 | 160.56 | 185.27 | 222.32 |
| Trull | 78.02 | 91.02 | 104.02 | 117.03 | 143.04 | 169.04 | 195.05 | 234.06 |
| Wellington | 84.01 | 98.00 | 112.01 | 126.01 | 154.02 | 182.01 | 210.02 | 252.02 |
| Wellington w/out | 81.09 | 94.60 | 108.11 | 121.63 | 148.66 | 175.69 | 202.72 | 243.26 |
| West Bagborough | 77.30 | 90.18 | 103.06 | 115.95 | 141.72 | 167.48 | 193.25 | 231.90 |
| West Buckland | 84.92 | 99.06 | 113.22 | 127.37 | 155.68 | 183.98 | 212.29 | 254.74 |
| West Hatch | 82.28 | 95.98 | 109.70 | 123.41 | 150.84 | 178.26 | 205.69 | 246.82 |
| West Monkton | 77.58 | 90.50 | 103.43 | 116.36 | 142.22 | 168.07 | 193.94 | 232.72 |
| Wiveliscombe | 82.66 | 96.42 | 110.20 | 123.98 | 151.54 | 179.08 | 206.64 | 247.96 |

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 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 2002/03 the Somerset County Council and the Avon & 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 |

PARISH PRECEPTS 2003/04

APPENDIX A

| Council Tax at band D 2002/03 | Parish | Precept 2003/04 | Tax Base 2003/04 | Council Tax at Band D 2003/04 |
|--|-----------------------------|------------------------|-----------------------------|--|
| £ | | £ | | £ |
| 0.00 | Ash Priors | 0.00 | 64.49 | 0.00 |
| 16.26 | Ashbrittle | 1,300.00 | 80.93 | 16.06 |
| 3.69 | Bathealton | 600.00 | 80.14 | 7.49 |
| 12.92 | Bishops Hull | 13,560.00 | 1,060.29 | 12.79 |
| 11.54 | Bishops Lydeard/Cothelstone | 21,800.00 | 1,747.63 | 12.47 |
| 11.17 | Bradford on Tone | 3,500.00 | 270.96 | 12.92 |
| 16.77 | Burrowbridge | 4,430.00 | 196.94 | 22.49 |
| 8.17 | Cheddon Fitzpaine | 5,000.00 | 617.85 | 8.09 |
| 8.36 | Chipstable | 1,500.00 | 109.92 | 13.65 |
| 15.31 | Churchstanton | 5,175.00 | 296.10 | 17.48 |
| 10.57 | Combe Florey | 1,150.00 | 107.55 | 10.69 |
| 5.58 | Comeytrove | 12,500.00 | 2,066.07 | 6.05 |
| 6.94 | Corfe | 925.00 | 130.85 | 7.07 |
| 9.11 | Creech St Michael | 10,500.00 | 939.06 | 11.18 |
| 0.72 | Durston | 40.00 | 56.75 | 0.70 |
| 14.73 | Fitzhead | 1,700.00 | 120.74 | 14.08 |
| 12.51 | Halse | 1,750.00 | 140.43 | 12.46 |
| 10.97 | Hatch Beauchamp | 2,600.00 | 241.44 | 10.77 |
| 14.22 | Kingston St Mary | 6,000.00 | 426.88 | 14.06 |
| 8.01 | Langford Budville | 1,650.00 | 211.37 | 7.81 |
| 7.83 | Lydeard St Lawrence/Tolland | 1,500.00 | 195.55 | 7.67 |
| 11.62 | Milverton | 6,000.00 | 565.70 | 10.61 |
| 8.46 | Neroche | 2,000.00 | 235.83 | 8.48 |
| 17.16 | North Curry | 11,500.00 | 694.52 | 16.56 |
| 16.97 | Norton Fitzwarren | 11,405.00 | 652.77 | 17.47 |
| 15.31 | Nynehead | 2,000.00 | 143.14 | 13.97 |
| 9.98 | Oake | 3,150.00 | 318.92 | 9.88 |
| 0.00 | Otterford | 0.00 | 160.35 | 0.00 |
| 6.97 | Pitminster | 3,200.00 | 435.55 | 7.35 |
| 16.86 | Ruishton/Thornfalcon | 10,565.00 | 602.68 | 17.53 |
| 21.71 | Sampford Arundel | 2,950.00 | 128.16 | 23.02 |
| 9.92 | Staplegrove | 6,500.00 | 707.17 | 9.19 |
| 8.99 | Stawley | 1,000.00 | 112.47 | 8.89 |
| 15.05 | Stoke St Gregory | 5,750.00 | 369.72 | 15.55 |
| 7.91 | Stoke St Mary | 1,000.00 | 193.02 | 5.18 |
| 7.69 | Trull | 7,000.00 | 931.31 | 7.52 |
| 16.50 | Wellington | 74,278.000 | 4,501.70 | 16.50 |
| 7.69 | Wellington (Without) | 3,500.00 | 288.83 | 12.12 |
| 6.46 | West Bagborough | 1,000.00 | 155.29 | 6.44 |
| 13.60 | West Buckland | 7,000.00 | 391.84 | 17.86 |
| 13.56 | West Hatch | 1,882.00 | 135.36 | 13.90 |
| 9.37 | West Monkton | 7,250.00 | 1,058.45 | 6.85 |
| 11.14 | Wiveliscombe | 15,000.00 | 1,036.98 | 14.47 |
| 0.52 | Taunton Special Expenses | 25,000.00 | 15,141.11 | 1.65 |