

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 6 FEBRUARY 2008

REPORT OF THE FINANCIAL SERVICES MANAGER

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

COUNCIL TAX SETTING 2008/09

Executive Summary

To make recommendations to Full Council on the level of Council Tax for 2008/09.

1 Purpose

- 1.1 To consider, and make recommendations to Full Council on the proposed level of Council Tax for 2008/09.

2 Introduction

- 2.1 Following approval of the budget for 2008/09, 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 19 February 2008. 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 20 February 2008. 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 2008.

5 Taunton Non-Parished Area

- 5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2008/09 amounts to £29,190 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 £1.81 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 19 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 £480,797. Taunton Deane's share of this amounts to £50,486. 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 £14,014,469 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 £1,022,665 and the Non Domestic Rates Distribution (NDR) from the pool, amounting to £7,346,300. This is summarised as follows:-

	£	£
Total Budget Requirement		14,014,469
Less / NDR Distribution RSG Collection Fund Deficit	7,346,300 1,022,665 (50,486)	8,318,479
Amount To Be Raised By Council Tax		5,695,990

- 8.2 The net amount, having taking the collection fund position into account, of £5,695,990 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 January 2008.
- 8.4 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £131.89, an increase of £3.84 (3.0%) compared to the 2007/08 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 14 January 2008 the Executive calculated the following amounts for the year 2008/09 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992 (as amended):-

(1) 40,153.07 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	78.82	Neroche	248.78
Ashbrittle	90.22	North Curry	724.80
Bathealton	81.22	Norton Fitzwarren	737.28
Bishops Hull	1,075.04	Nynehead	168.96
Bishops Lydeard / Cothelstone	1,915.67	Oake	330.56
Bradford on Tone	277.60	Otterford	168.23
Burrowbridge	203.67	Pitminster	449.53
Cheddon Fitzpaine	636.76	Ruishton / Thornfalcon	621.22
Chipstable	120.07	Sampford Arundel	128.69
Churchstanton	313.19	Staplegrove	719.37
Combe Florey	123.09	Stawley	123.05
Comeytrowe	2,088.46	Stoke St Gregory	381.60
Corfe	137.97	Stoke St Mary	212.07
Creech St Michael	940.01	Taunton	16,083.61
Durston	58.99	Trull	1,008.61
Fitzhead	124.85	Wellington	4,646.65

Halse	146.71	Wellington (Without)	297.29
Hatch Beauchamp	265.32	West Bagborough	159.39
Kingston St Mary	460.34	West Buckland	439.50
Langford Budville	220.32	West Hatch	140.64
Lydeard St Lawrence / Tolland	199.61	West Monkton	1,104.87
Milverton	596.15	Wiveliscombe	1,104.32

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 2008/09 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £72,268,826 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) £58,254,357 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) £14,014,469 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) £8,318,479 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) £141.86
$$\frac{(c) - (d)}{9.2.1(1)} = \frac{14,014,469 - 8,318,479}{40,153.07}$$

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) £400,199 being the aggregate amount of all special items referred to in Section 34(1) of the Act. (*Parish Precepts and Special Expenses*).

(g) £131.89
$$(e) - \frac{(f)}{10.2.1(a)} = 141.86 - \frac{400,199}{40,153.07}$$

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	135.06	Neroche	145.56
Ashbrittle	148.52	North Curry	152.59
Bathealton	139.28	Norton Fitzwarren	155.48
Bishops Hull	150.49	Nynehead	151.42
Bishops Lydeard		Oake	143.99

/ Cothelstone	147.03		
Bradford on Tone	150.80	Otterford	131.89
Burrowbridge	154.06	Pitminster	147.13
Cheddon Fitzpaine	141.31	Ruishton / Thornfalcon	150.00
Chipstable	145.22	Sampford Arundel	166.39
Churchstanton	155.84	Staplegrove	145.79
Combe Florey	144.89	Stawley	148.14
Comeytrowe	141.95	Stoke St Gregory	147.61
Corfe	139.86	Stoke St Mary	149.41
Creech St Michael	147.54	Taunton	133.70
Durstun	132.57	Trull	145.77
Fitzhead	153.28	Wellington	148.39
Halse	146.20	Wellington (Without)	147.53
Hatch Beauchamp	145.27	West Bagborough	138.16
Kingston St Mary	147.10	West Buckland	150.09
Langford Budville	155.13	West Hatch	147.04
Lydeard St Lawrence / Tolland	146.42	West Monkton	143.29
Milverton	146.99	Wiveliscombe	147.83

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

Contact Officer: Paul Carter
Financial Services Manager
Tel: 01823 356418
Email: p.carter@tauntondeane.gov.uk

Background Papers

Executive 6/2/08 - General Fund Revenue Budget 2008/09

Executive 14/1/08 – Council Tax Base 2008/09

Shaded figures represent indicative data only

Ash Priors	90.04	105.05	120.06	135.06	165.07	195.09	225.10	270.12
Ashbrittle	99.02	115.51	132.02	148.52	181.53	214.53	247.54	297.04
Bathealton	92.86	108.33	123.81	139.28	170.23	201.18	232.14	278.56
Bishops Hull	100.33	117.05	133.77	150.49	183.93	217.38	250.82	300.98
Bishops Lydeard/Cothelstone	98.02	114.36	130.70	147.03	179.70	212.38	245.05	294.06
Bradford on Tone	100.54	117.29	134.05	150.80	184.31	217.82	251.34	301.60
Burrowbridge	102.71	119.82	136.95	154.06	188.30	222.53	256.77	308.12
Cheddon Fitzpaine	94.21	109.91	125.61	141.31	172.71	204.12	235.52	282.62
Chipstable	96.82	112.95	129.09	145.22	177.49	209.76	242.04	290.44
Churchstanton	103.90	121.21	138.53	155.84	190.47	225.10	259.74	311.68
Combe Florey	96.60	112.69	128.80	144.89	177.09	209.29	241.49	289.78
Comeytrowe	94.64	110.40	126.18	141.95	173.50	205.04	236.59	283.90
Corfe	93.24	108.78	124.32	139.86	170.94	202.02	233.10	279.72
Creech St Michael	98.36	114.75	131.15	147.54	180.33	213.12	245.90	295.08
Durston	88.38	103.11	117.84	132.57	162.03	191.49	220.95	265.14
Fitzhead	102.19	119.22	136.25	153.28	187.34	221.41	255.47	306.56
Halse	97.47	113.71	129.96	146.20	178.69	211.18	243.67	292.40
Hatch Beauchamp	96.85	112.99	129.13	145.27	177.55	209.84	242.12	290.54
Kingston St Mary	98.07	114.41	130.76	147.10	179.79	212.48	245.17	294.20
Langford Budville	103.42	120.66	137.90	155.13	189.60	224.08	258.55	310.26
Lydeard St Lawrence/Tolland	97.62	113.88	130.16	146.42	178.96	211.50	244.04	292.84
Milverton	98.00	114.32	130.66	146.99	179.66	212.32	244.99	293.98
Neroche	97.04	113.21	129.39	145.56	177.91	210.26	242.60	291.12
North Curry	101.73	118.68	135.64	152.59	186.50	220.41	254.32	305.18
Norton Fitzwarren	103.66	120.93	138.21	155.48	190.03	224.58	259.14	310.96
Nynehead	100.95	117.77	134.60	151.42	190.07	218.72	252.37	302.84
Oake	96.00	111.99	128.00	143.99	175.99	207.99	239.99	287.98
Otterford	87.93	102.58	117.24	131.89	161.20	190.51	219.82	263.78
Pitminster	98.09	114.43	130.79	147.13	179.83	212.52	245.22	294.26
Ruishton/Thornfalcon	100.00	116.67	133.34	150.00	183.33	216.67	250.00	300.00
Sampford Arundel	110.93	129.41	147.91	166.39	203.37	240.34	277.32	332.78
Staplegrove	97.20	113.39	129.60	145.79	178.19	210.59	242.99	291.58
Stawley	98.76	115.22	131.68	148.14	181.06	213.98	246.90	296.28
Stoke St Gregory	98.41	114.81	131.21	147.61	180.41	213.22	246.02	295.22
Stoke St Mary	99.61	116.21	132.81	149.41	182.61	215.82	249.02	298.82
Taunton	89.14	103.99	118.85	133.70	163.41	193.12	222.84	267.40
Trull	97.18	113.38	129.58	145.77	178.16	210.56	242.95	291.54
Wellington	98.93	115.41	131.91	148.39	181.37	214.34	247.32	296.78
Wellington Without	98.36	114.74	131.14	147.53	180.32	213.10	245.89	295.06
West Bagborough	92.11	107.46	122.81	138.16	168.86	199.57	230.27	276.32
West Buckland	100.06	116.74	133.42	150.09	183.44	216.80	250.15	300.18
West Hatch								

(b)

[illegible]

PARISH PRECEPTS 2008/2009
APPENDIX A

Shaded figures represent indicative data only

Council Tax at band D 2007/08	Parish	Precept 2008/09	Tax Base 2008/09	Council Tax at Band D 2008/09
£		£		£
3.38	Ash Priors	250.00	78.82	3.17
14.71	Ashbrittle	1,500.00	90.22	16.63
7.42	Bathealton	600.00	81.22	7.39
14.82	Bishops Hull	20,000.00	1,075.04	18.60
18.37	Bishops Lydeard/Cothelstone	29,000.00	1,915.67	15.14
17.06	Bradford on Tone	5,250.00	277.60	18.91
23.10	Burrowbridge	4,516.00	203.67	22.17
9.32	Cheddon Fitzpaine	6,000.00	636.76	9.42
10.86	Chipstable	1,600.00	120.07	13.33
22.57	Churchstanton	7,500.00	313.19	23.95
14.72	Combe Florey	1,600.00	123.09	13.00
9.58	Comeytrove	21,000.00	2,088.46	10.06
8.45	Corfe	1,100.00	137.97	7.97
15.58	Creech St Michael	14,710.00	940.01	15.65
0.69	Durston	40.00	58.99	0.68
20.68	Fitzhead	2,670.00	124.85	21.39
15.99	Halse	2,100.00	146.71	14.31
13.24	Hatch Beauchamp	3,550.00	265.32	13.38
13.02	Kingston St Mary	7,000.00	460.34	15.21
20.88	Langford Budville	5,120.00	220.32	23.24
10.14	Lydeard St Lawrence/Tolland	2,900.00	199.61	14.53
10.96	Milverton	9,000.00	596.15	15.10
13.82	Neroche	3,400.00	248.78	13.67
18.80	North Curry	15,000.00	724.80	20.70
23.77	Norton Fitzwarren	17,396.00	737.28	23.59
20.55	Nynehead	3,300.00	168.96	19.53
12.13	Oake	4,000.00	330.56	12.10
0.00	Otterford	0.00	168.23	0.00
14.01	Pitminster	6,852.00	449.53	15.24
16.12	Ruishton/Thornfalcon	11,250.00	621.22	18.11
33.75	Sampford Arundel	4,440.00	128.69	34.50
12.78	Staplegrove	10,000.00	719.37	13.90
11.63	Stawley	2,000.00	123.05	16.25
15.59	Stoke St Gregory	6,000.00	381.60	15.72
12.89	Stoke St Mary	3,715.00	212.07	17.52
11.74	Trull	14,000.00	1,008.61	13.88
16.50	Wellington	76,670.00	4,646.65	16.50
15.13	Wellington (Without)	4,650.00	297.29	15.64
15.89	West Bagborough	1,000.00	159.39	6.27
20.37	West Buckland	8,000.00	439.50	18.20
14.50	West Hatch	2,130.00	140.64	15.15
11.24	West Monkton	12,600.00	1,104.87	11.40
16.20	Wiveliscombe	17,600.00	1,104.32	15.94
1.75	Taunton Special Expenses	29,190.00	16,083.61	1.81

Shaded figures represent indicative data only

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)

That it be noted that for the year 2008/09 the Somerset County Council, the Avon and Somerset Police Authority and the Somerset and Devon Fire & Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Sect

[illegible]

PARISH PRECEPTS 2008/2009
APPENDIX A

Shaded figures represent indicative data only

Council Tax at band D 2007/08	Parish	Precept 2008/09	Tax Base 2008/09	Council Tax at Band D 2008/09
£		£		£
3.38	Ash Priors	250.00	78.82	3.17
14.71	Ashbrittle	1,500.00	90.22	16.63
7.42	Bathealton	600.00	81.22	7.39
14.82	Bishops Hull	20,000.00	1,075.04	18.60
18.37	Bishops Lydeard/Cothelstone	29,000.00	1,915.67	15.14
17.06	Bradford on Tone	5,250.00	277.60	18.91
23.10	Burrowbridge	4,516.00	203.67	22.17
9.32	Cheddon Fitzpaine	6,000.00	636.76	9.42
10.86	Chipstable	1,600.00	120.07	13.33
22.57	Churchstanton	7,500.00	313.19	23.95
14.72	Combe Florey	1,600.00	123.09	13.00
9.58	Comeytrove	21,000.00	2,088.46	10.06
8.45	Corfe	1,100.00	137.97	7.97
15.58	Creech St Michael	14,710.00	940.01	15.65
0.69	Durstun	40.00	58.99	0.68
20.68	Fitzhead	2,670.00	124.85	21.39
15.99	Halse	2,100.00	146.71	14.31
13.24	Hatch Beauchamp	3,550.00	265.32	13.38
13.02	Kingston St Mary	7,000.00	460.34	15.21
20.88	Langford Budville	5,120.00	220.32	23.24
10.14	Lydeard St Lawrence/Tolland	2,900.00	199.61	14.53
10.96	Milverton	9,000.00	596.15	15.10
13.82	Neroche	3,400.00	248.78	13.67
18.80	North Curry	15,000.00	724.80	20.70
23.77	Norton Fitzwarren	17,396.00	737.28	23.59
20.55	Nynehead	3,300.00	168.96	19.53
12.13	Oake	4,000.00	330.56	12.10
0.00	Otterford	0.00	168.23	0.00
14.01	Pitminster	6,852.00	449.53	15.24
16.12	Ruishton/Thornfalcon	11,250.00	621.22	18.11
33.75	Sampford Arundel	4,440.00	128.69	34.50
12.78	Staplegrove	10,000.00	719.37	13.90
11.63	Stawley	2,000.00	123.05	16.25
15.59	Stoke St Gregory	6,000.00	381.60	15.72
12.89	Stoke St Mary	3,715.00	212.07	17.52
11.74	Trull	14,000.00	1,008.61	13.88
16.50	Wellington	76,670.00	4,646.65	16.50
15.13	Wellington (Without)	4,650.00	297.29	15.64
15.89	West Bagborough	1,000.00	159.39	6.27
20.37	West Buckland	8,000.00	439.50	18.20
14.50	West Hatch	2,130.00	140.64	15.15
11.24	West Monkton	12,600.00	1,104.87	11.40
16.20	Wiveliscombe	17,600.00	1,104.32	15.94
1.75	Taunton Special Expenses	29,190.00	16,083.61	1.81