

TAUNTON DEANE BOROUGH COUNCIL

EXECUTIVE 7 FEBRUARY 2007

REPORT OF THE FINANCIAL SERVICES MANAGER

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

COUNCIL TAX SETTING 2007/08

Executive Summary

To make recommendations to Full Council on the level of Council Tax for 2007/08.

1 Purpose

- 1.1 To consider, and make recommendations to Full Council on the proposed level of Council Tax for 2007/08.

2 Introduction

- 2.1 Following approval of the budget for 2007/08, 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 From 2007/08 onwards the formation of the combined Devon and Somerset Fire Authority will add another precept to Council Tax bills.
- 4.2 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.
- 4.3 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 20 February 2007. 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 21 February 2007. 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 2007.

5 Taunton Non-Parished Area

- 5.1 The estimated expenses chargeable to the non-parished area of Taunton in 2007/08 amounts to £27,870 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 £1.75 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. Final figures will be included in the final figures considered by Full Council on 20 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 and ourselves, in shares relative to our precept levels.

7.2 The estimated balance on the Council Tax Collection Fund is a deficit of £45,136. Taunton Deane’s share of this amounts to £4,830. 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 £13,630,000 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 £1,172,035 and the Non Domestic Rates Distribution (NDR) from the pool, amounting to £6,983,855. This is summarised as follows:-

	£	£
Total Budget Requirement		13,630,000
Less /		
NDR Distribution	6,983,855	
RSG	1,172,035	
Collection Fund Deficit	(4,830)	
		8,151,060
Amount To Be Raised By Council Tax		5,478,940

8.2 The net amount, having taking the collection fund position into account, of £5,478,940 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 2006.

8.4 Members will note that the Council Tax for the borough (excluding Parish Precepts and Special Expenses for the non-parished area) is £128.05, an increase of £2.51 (2.0%) compared to the 2006/07 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 6 December 2006 the Executive calculated the following amounts for the year 2007/08 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992 (as amended):-

(1) 39,786.35 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	74.00	Neroche	246.02
Ashbrittle	88.39	North Curry	717.91
Bathealton	80.85	Norton Fitzwarren	696.58
Bishops Hull	1,079.90	Nynehead	153.26
Bishops Lydeard / Cothelstone	1,919.98	Oake	329.74
Bradford on Tone	278.16	Otterford	166.26
Burrowbridge	203.46	Pitminster	454.24
Cheddon Fitzpaine	643.95	Ruishton / Thornfalcon	620.40
Chipstable	119.73	Sampford Arundel	131.54
Churchstanton	308.21	Staplegrove	711.86
Combe Florey	122.31	Stawley	120.43
Comeytrowe	2,088.55	Stoke St Gregory	384.75
Corfe	130.15	Stoke St Mary	210.55
Creech St Michael	943.89	Taunton	15,914.40
Durston	57.64	Trull	1,022.07
Fitzhead	123.31	Wellington	4,576.12

Halse	143.54	Wellington (Without)	297.40
Hatch Beauchamp	256.79	West Bagborough	157.33
Kingston St Mary	460.80	West Buckland	405.03
Langford Budville	215.56	West Hatch	141.36
Lydeard St Lawrence / Tolland	198.30	West Monkton	1,111.64
Milverton	593.29	Wiveliscombe	1,086.71

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 2007/08 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £69,913,650 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) £55,398,650 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) £13,630,000 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) £8,151,060 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) £137.71 $\frac{(c) - (d)}{9.2.1(1)} = \frac{13,630,000 - 8,151,060}{39,786.35}$

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) £384,270 being the aggregate amount of all special items referred to in Section 34(1) of the Act. (*Parish Precepts and Special Expenses*).

(g) £128.05 $(e) - \frac{(f)}{10.2.1(a)} = 137.71 - \frac{384,270}{39,786.35}$

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	131.43	Neroche	141.87
Ashbrittle	142.76	North Curry	146.85
Bathealton	135.47	Norton Fitzwarren	151.82
Bishops Hull	142.87	Nynehead	148.60
Bishops Lydeard	146.42	Oake	

/ Cothelstone			140.18
Bradford on Tone	145.11	Otterford	128.05
Burrowbridge	151.15	Pitminster	141.92
Cheddon Fitzpaine	137.37	Ruishton / Thornfalcon	144.17
Chipstable	138.91	Sampford Arundel	161.80
Churchstanton	150.62	Staplegrove	140.83
Combe Florey	142.77	Stawley	139.68
Comeytrowe	137.63	Stoke St Gregory	143.64
Corfe	136.50	Stoke St Mary	140.94
Creech St Michael	143.63	Taunton	129.80
Durston	128.74	Trull	139.79
Fitzhead	148.73	Wellington	144.31
Halse	144.04	Wellington (Without)	143.18
Hatch Beauchamp	141.29	West Bagborough	143.94
Kingston St Mary	141.07	West Buckland	148.42
Langford Budville	148.93	West Hatch	142.55
Lydeard St Lawrence / Tolland	138.19	West Monkton	139.29
Milverton	139.01	Wiveliscombe	144.25

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 7/02/07 - General Fund Revenue Budget 2007/08

Executive 6/12/06 – Council Tax Base 2007/08

PARISH PRECEPTS 2007/2008

APPENDIX A

Figures in *bold italics* represent indicative data only

Council Tax at Band D 2006/07	Parish	Precept 2007/08	Tax Base 2007/08	Council Tax at Band D 2007/08
£		£		£
0.00	Ash Priors	250	74.00	3.38
14.56	Ashbrittle	1,300	88.39	14.71
7.28	Bathealton	600	80.85	7.42
14.04	Bishops Hull	16,000	1,079.90	14.82
13.63	Bishops Lydeard/Cothelstone	35,275	1,919.98	18.37
14.49	Bradford on Tone	4,745	278.16	17.06
22.55	Burrowbridge	4,700	203.46	23.10
6.30	Cheddon Fitzpaine	6,000	643.95	9.32
9.35	Chipstable	1,300	119.73	10.86
23.61	Churchstanton	6,955	308.21	22.57
14.96	Combe Florey	1,800	122.31	14.72
11.09	Comeytrowe	20,000	2,088.55	9.58
8.34	Corfe	1,100	130.15	8.45
15.19	Creech St Michael	14,710	943.89	15.58
0.68	Durston	40	57.64	0.69
20.55	Fitzhead	2,550	123.31	20.68
12.22	Halse	2,295	143.54	15.99
12.34	Hatch Beauchamp	3,400	256.79	13.24
13.29	Kingston St Mary	6,000	460.80	13.02
8.44	Langford Budville	4,500	215.56	20.88
10.25	Lydeard St Lawrence/Tolland	2,010	198.30	10.14
11.10	Milverton	6,500	593.29	10.96
19.91	Neroche	3,400	246.02	13.82
18.37	North Curry	13,500	717.91	18.80
16.99	Norton Fitzwarren	16,556	696.58	23.77
19.80	Nynehead	3,150	153.26	20.55
10.45	Oake	4,000	329.74	12.13
0.00	Otterford	0	166.26	0.00
13.28	Pitminster	6,300	454.24	13.87
16.28	Ruishton/Thornfalcon	10,000	620.40	16.12
34.26	Sampford Arundel	4,440	131.54	33.75
11.68	Staplegrove	9,100	711.86	12.78
10.30	Stawley	1,400	120.43	11.63
15.73	Stoke St Gregory	6,000	384.75	15.59
13.71	Stoke St Mary	2,715	210.55	12.89
10.10	Trull	12,000	1,022.07	11.74
17.74	Wellington	74,409	4,576.12	16.26
14.71	Wellington (Without)	4,500	297.40	15.13
12.69	West Bagborough	2,500	157.33	15.89
19.73	West Buckland	8,250	405.03	20.37
14.29	West Hatch	2,050	141.36	14.50
10.95	West Monkton	12,500	1,111.64	11.24
15.74	Wiveliscombe	17,600	1,086.71	16.20
1.74	Taunton Special Expenses	27,870	15,914.40	1.75

