

**Wiltshire Council**

**Council**

**21 February 2017**

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## **Council Tax Setting 2017/2018**

### **Executive Summary**

This report sets out, in the complex format prescribed by law, the resolutions required from the Council to set the Council Tax for the year 2017/2018.

Using the tax base, approved by Cabinet on 13 December 2016 of 177,805.08 band D equivalent households, and the draft net budget requirement of £311.351 million (which in order to fund requires a council tax requirement of £237.304 million) gives a band D council tax, inclusive of the 3% Social Care levy, for 2017/2018 of £1,334.63.

Fire, Police and Town/Parish precepts are in addition to the Wiltshire Council basic Council Tax.

The main body of the report sets out the statutory calculations, and shows the Fire, Police and Town/Parish precepts for every parish in Wiltshire along with the total Council Tax figures.

### **Proposal**

That the Council approves the resolutions as set out within the report.

### **Reason for Proposal**

To meet the statutory requirement to set the Council Tax. The calculations are as defined by law, and the figures will change only if the budget proposal is amended.

**Carolyn Godfrey**  
**Corporate Director**

## **Wiltshire Council**

### **Council**

**21 February 2017**

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## **Council Tax Setting 2017/2018**

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### **Purpose of Report**

1. The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2017/2018.

### **Background**

2. The Localism Act 2011 requires the billing authority to calculate the council tax requirement for the year.
3. Cabinet approved the 2017/2018 Wiltshire Council tax base of 177,805.08 on 13 December 2016.

### **Wiltshire Council**

4. The 2016 Technical Consultation on the Local Government Finance Settlement 2017/2018 announced the continuation of the 2% adult social care precept that was introduced for 2016/2017, where local authorities responsible for adult social care (ASC authorities) will be given an additional 2% flexibility on their current council tax referendum threshold to be used entirely for adult social care. This flexibility is being offered in recognition of demographic changes which are leading to growing demand for adult social care, and increased pressure on council budgets.
5. The Provisional Local Government Finance Settlement 2017/2018 announcement, however, confirmed that these local authorities will be able to increase the adult social care precept to 3% in 2017/2018 and 2018/2019. However, the total increase may be no more than 6% in total over the next 3 years.
6. At the Cabinet meeting on 7 February 2017 it was recommended that Wiltshire Council increase its basic element of the band D Council Tax by 1.99% for 2017/2018. This results in an average band D Council Tax of £1,296.49 for 2017/2018 (£1,271.20 for 2016/2017).
7. It was also recommended at the same meeting that Wiltshire Council take up the additional 3.00% flexibility in respect of adult social care for 2017/2018. This results in an average band D Council Tax of £1,334.63 for 2016/2017 (£1,271.20 for 2016/2017).
8. The total recommended increase to the average band D Council Tax for 2017/2018 is 4.99% (3.99% for 2016/2017).

9. Since the Cabinet meeting on 7 February 2017, the precept levels of other precepting authorities have been received. These are detailed below:

### **Town & Parish Councils**

10. There is no cap for Parish and Town Councils in 2017/18. The Town & Parish Council Precepts for 2017/2018 are detailed in Appendix B and total £16,954,100.51. The increase in the average band D Council Tax for Town & Parish Councils is 9.35% and results in an average band D Council Tax figure of £95.35 for 2017/2018 (£87.20 for 2016/2017).

### **Office of the Police & Crime Commissioner for Wiltshire & Swindon**

11. The Office of the Police & Crime Commissioner for Wiltshire & Swindon met on 2 February 2017 and set their precept in respect of the Wiltshire area at £30,274,871 adjusted by a Council Tax Collection Fund contribution of £332,535. This results in a band D Council Tax of £170.27 for 2017/2018. This represents an increase of 1.90% compared to £167.10 for 2016/2017.

### **Dorset & Wiltshire Fire and Rescue Authority**

12. Dorset & Wiltshire Fire and Rescue Authority met on 9 February 2017 and set their precept in respect of the Wiltshire area at £12,551,260.60 adjusted by a Council Tax Collection Fund contribution of £137,730. This results in a band D Council Tax of £70.59 for 2017/2018. This represents an increase of 1.99% compared to £69.21 for 2016/2017.

### **Conclusions**

13. The recommendations are set out in the formal Council Tax Resolution in Appendix A.
14. The Wiltshire Council element of the Council Tax is recommended to be increased as follows:

	<b>2016/2017 %</b>	<b>2017/2018 %</b>
Wiltshire Council (Basic Amount)	1.99	1.99
Wiltshire Council (Adult Social Care)	2.00	3.00
<b>Total</b>	<b>3.99</b>	<b>4.99</b>

15. If the formal Council Tax Resolution in Appendix A is approved, the total band D Council Tax will be as follows:

	<b>2016/2017</b> <b>£</b>	<b>2017/2018</b> <b>£</b>	<b>Increase</b> <b>£</b>	<b>Increase</b>
Wiltshire Council	1,271.20	1,334.63	63.43	1.99% + 3.00%
Office of the Police & Crime Commissioner for Wiltshire & Swindon	167.10	170.27	3.17	1.90%
Dorset & Wiltshire Fire and Rescue Authority	69.21	70.59	1.38	1.99%
<b>Sub – Total</b>	<b>1,507.51</b>	<b>1,575.49</b>	<b>67.98</b>	<b>4.51%</b>
Town & Parish Council (average)	87.20	95.35	8.15	9.35%
<b>Total</b>	<b>1,594.71</b>	<b>1,670.84</b>	<b>76.13</b>	<b>4.77%</b>

16. The Social Care Levy will account for £62.58 of the Wiltshire Council Band D figure above.
17. These increases do not require a referendum.

### **Risks Assessment**

18. A full risk assessment of the budget proposals has been provided to Cabinet on 7 February 2017 in Wiltshire Council's Financial Plan 2017/2018.

### **Equality and Diversity Impacts of the Proposal**

19. None have been identified as directly arising from this report, although equality and diversity impacts have been considered by officers and portfolio holders when preparing budget proposals.

### **Financial Implications**

20. The financial implications are outlined in the report.

### **Legal Implications**

21. The legal implications are outlined in the report.

### **Public Health Implications**

22. None have been identified as arising directly from this report.

## **Environmental Implications**

23. None have been identified as arising directly from this report.

## **Safeguarding Implications**

24. None have been identified as arising directly from this report.

## **Options Considered**

25. The calculations are as defined by law, and the figures will change only if the budget proposal is amended.

## **Reasons for Proposals**

26. To meet the statutory requirement to set the Council Tax. The calculations are as defined by law, and the figures will change only if the budget proposal is amended

## **Proposal**

27. That the Council approves the resolutions as set out within the report.

**Michael Hudson**  
**Associate Director, Finance**

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Report Author: Stuart Donnelly, Head of Finance (Corporate)

*The following published documents set out the statutory requirements and powers relevant to the subject of this report:*

Local Government Finance Act 1992

Localism Act 2011

Local Government Finance Settlement 2017 to 2018: technical consultation

Local Government Finance Settlement 2017 to 2018: summary of responses to the technical consultation

*The following published documents have been referred to during the preparation of this report:*

Wiltshire Council's Financial Plan 2017/2018

Council Tax Base 2017/2018 Cabinet Report 13 December 2016

## **Appendices:**

Appendix A Wiltshire Council - Council Tax Resolution 2017/2018

Appendix B Wiltshire Council - Council Tax Banding Schedule by Authority 2017/2018

Appendix C Wiltshire Council - Town & Parish Precepts 2017/2018

**The Council is recommended to resolve as follows:**

1. It be noted that on 13 December 2016 the Council calculated:
  - (a) the Council Tax Base 2017/2018 for the whole Wiltshire Council area as 177,805.08 [Item T in the formula in Section 31B(3) 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.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2017/2018 (excluding precepts) is £237,303,994.
3. That the following amounts be calculated for the year 2017/2018 in accordance with Sections 31 to 36 of the Act:
  - (a) £939,515,101 **(Gross Revenue Expenditure including transfers to reserves, parish precepts and any collection fund deficit)** 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).
  - (b) £685,257,007 **(Gross Revenue Income including transfers from reserves, General Government Grants and any collection fund surplus)** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) £254,258,094 **(Net Revenue Expenditure including parish precepts)** 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 31A(4) of the Act).
  - (d) £1,429.98 **(Wiltshire Council band D tax plus average Town & Parish Councils Band D Council Tax)** being the amount at 3(c) above (Item R), all divided by Item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts), as shown below:

Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
<b>953.32</b>	<b>1,112.21</b>	<b>1,271.10</b>	<b>1,429.98</b>	<b>1,747.75</b>	<b>2,065.53</b>	<b>2,383.30</b>	<b>2,859.96</b>

- (e) £16,954,100.51 **(Aggregate of Town & Parish Council Precepts)** 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).
- (f) £1,334.63 **(band D Council Tax for Wiltshire Council purposes only)** being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (2 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, as shown below:

Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
889.75	1,038.05	1,186.34	1,334.63	1,631.21	1,927.80	2,224.38	2,669.26