

Wiltshire Council

Council

28 February 2012

Council Tax Setting 2012/2013

Proposed Council Tax Resolution

Executive Summary

This report sets out, in the complex format prescribed by law, the resolutions required from the Council to set Council Tax for the year 2012/2013.

Using the tax base approved by Cabinet on 13 December 2011 of 181,007.02 Band D equivalent households, and the draft net budget requirement of £326.655 million (of which £221.270m is funded by council tax) gives a band D council tax for 2012/2013 of £1,222.43.

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 Council Tax Resolutions as set out in this 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.

Michael Hudson
Chief Finance Officer

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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 2012/2013.

Background

2. The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not its budget requirement as previously.
3. Cabinet approved the 2012/2013 Wiltshire Council tax base of 181,007.02 on 13 December 2011.

Wiltshire Council

4. At the Cabinet meeting on 15 February 2012 it was agreed that Wiltshire Council will freeze its element of the Band D Council Tax for 2012/2013 at £1,222.43.
5. Since the Cabinet meeting on 15 February 2012, the precept levels of other precepting authorities have been received. These are detailed below:

Town & Parish Councils

6. The Town & Parish Council Precepts for 2012/2013 are detailed in Appendix B and total £13,154,080. The increase in the average Band D Council Tax for Town & Parish Councils is 2.33% and results in an average Band D Council Tax figure of £72.67 for 2012/2013 (£71.02 for 2011/2012)

Wiltshire Police Authority

7. Wiltshire Police Authority met on 9 February 2012 and set their precept at £28,557,480, adjusted by a Collection Fund contribution of £218,733. This results in a Band D Council Tax of £157.77 for 2012/2013. This has been frozen from 2011/2012.

Wiltshire & Swindon Fire Authority

- Wiltshire & Swindon Fire Authority met on 14 February 2012 and set their precept at £11,291,252, adjusted by a Collection Fund contribution of £86,484. This results in a Band D Council Tax of £62.38 for 2012/2013. This has been frozen from 2011/2012.

Conclusions

- The recommendations are set out in the formal Council Tax Resolution in Appendix A.
- If the formal Council Tax Resolution in Appendix A is approved, the total Band D Council Tax will be as follows:

	2011/2012 £	2012/2013 £	Increase £	Increase %
Wiltshire Council	1,222.43	1,222.43	0.00	0.00
Wiltshire Police Authority	157.77	157.77	0.00	0.00
Wiltshire & Swindon Fire Authority	62.38	62.38	0.00	0.00
Sub – Total	1,442.58	1,442.58	0.00	0.00
Town & Parish Council (average)	71.02	72.67	1.65	2.33
Total	1,513.60	1,515.25	1.65	0.11

Equality and Diversity Impact of the Proposal

- 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.

Risk Assessment

- A full risk assessment of the budget proposals has been provided by the Director of Finance in the Wiltshire Council's Business and Financial Plan Update 2012-13 Cabinet report.

Financial Implications

- These are explicit within the report.

Legal Implications

14. The legal implications are outlined in the report.

Options Considered

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

Michael Hudson
Chief Finance Officer

Report Author: Stuart Donnelly Principal Accountant

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

Local Government and Finance Act 1992
Local Government Act 2003
Localism Act 2011
Wiltshire Council Financial Plan 2012-13

The following published documents have been used as guidance during the preparation of this report:

CIPFA Technical Information Service "Guide to the Council Tax / Setting of Council Tax" www.tisonline.net/counciltax

Appendices:

Appendix A Wiltshire Council Council Tax Resolution 2012/2013
Appendix B Wiltshire Council Council Tax Banding Schedule by Authority 2012/2013
Appendix C Wiltshire Council Town & Parish Precepts 2012/2013

The Council is recommended to resolve as follows:

1. It be noted that on 13 December 2011 the Council calculated:
 - (a) the Council Tax Base 2012/13 for the whole Council area as 181,007.02 [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 2012/13 (excluding Parish precepts) is £221.270m.
3. That the following amounts be calculated for the year 2012/13 in accordance with Sections 31 to 36 of the Act:
 - (a) £919,345,080.00 (Gross Revenue Expenditure including parish precepts) 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) £579,536,000.00 (Revenue Income) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £339,809,080.00 (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) £1,295.10 (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 £
863.40	1,007.30	1,151.20	1,295.10	1,582.90	1,870.70	2,158.50	2,590.20

- (e) £13,154,080.00 (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) £1,222.43 (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 £
814.95	950.78	1,086.60	1,222.43	1,494.08	1,765.73	2,037.38	2,444.86