

**Wiltshire Council**

**Council**

**24 February 2015**

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### **Council Tax Setting 2015/2016**

#### **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 2015/2016.

Using the tax base, approved by Cabinet on 16 December 2014 of 170,842.49 band D equivalent households, and the draft net budget requirement of £314.983 million (which in order to fund requires a council tax requirement is £208.843 million) gives a band D council tax for 2015/2016 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 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.

**Michael Hudson**

Associate Director, Finance

**24 February 2015**

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**COUNCIL TAX SETTING 2015/2016**

**Purpose of Report**

1. The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2015/2016.

**Background**

2. The Localism Act 2011 requires the billing authority to calculate the council tax requirement for the year.
3. Cabinet approved the 2015/2016 Wiltshire Council tax base of 170,842.49 on 16 December 2014.

**Wiltshire Council**

4. At the Cabinet meeting on 10 February 2015 it was recommended that Wiltshire Council freeze its element of the band D Council Tax for 2015/2016 at £1,222.43.
5. Since the Cabinet meeting on 10 February 2015, the precept levels of other precepting authorities have been received. These are detailed below:

**Town & Parish Councils**

6. The Town & Parish Council Precepts for 2015/2016 are detailed in Appendix B and total £14,206,458.20. The increase in the average band D Council Tax for Town & Parish Councils is 3.28% and results in an average band D Council Tax figure of £83.16 for 2015/2016 (£80.52 for 2014/2015)

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

7. The Office of the Police & Crime Commissioner for Wiltshire & Swindon met on 5 February 2015 and set their precept in respect of the Wiltshire area at £28,014,752 adjusted by a Council Tax Collection Fund contribution of £611,665. This results in a band D Council Tax of £163.98 for 2015/2016. This represents an increase of 1.90% compared to £160.92 for 2014/2015.

**Wiltshire & Swindon Fire Authority**

8. Wiltshire & Swindon Fire Authority met on 12 February 2015 and set their precept in respect of the Wiltshire area at £11,084,261 adjusted by a Council Tax Collection Fund contribution of £241,822. This results in a band D Council Tax of £64.88 for 2015/2016. This represents an increase of 1.98% compared to £63.62 for 2014/2015.

## **Conclusions**

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

	<b>2014/2015</b>	<b>2015/2016</b>	<b>Increase</b>	<b>Increase</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Wiltshire Council	1,222.43	1,222.43	0.00	0.00
Office of the Police & Crime Commissioner for Wiltshire & Swindon	160.92	163.98	3.06	1.90
Wiltshire & Swindon Fire Authority	63.62	64.88	1.26	1.98
Sub – Total	1,446.97	1,451.29	4.32	0.30
Town & Parish Council (average)	80.52	83.16	2.64	3.28
<b>Total</b>	<b>1,527.49</b>	<b>1,534.45</b>	<b>6.96</b>	<b>0.46</b>

## **Risks Assessment**

11. A full risk assessment of the budget proposals has been provided to Cabinet on 10 February 2015 in Wiltshire Council's Financial Plan 2015/2016.

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

12. 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**

13. The financial implications are outlined in the report.

## **Legal Implications**

14. The legal implications are outlined in the report.

## **Public Health Implications**

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

## **Environmental Implications**

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

### **Safeguarding Implications**

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

### **Options Considered**

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

### **Reasons for Proposals**

19. 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**

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

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

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*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

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

Wiltshire Council's Financial Plan 2015/2016  
Council Tax Base 2014/2015 Cabinet Report 16 December 2014

### **Appendices:**

Appendix A Wiltshire Council - Council Tax Resolution 2015/2016  
Appendix B Wiltshire Council - Council Tax Banding Schedule by Authority 2015/2016  
Appendix C Wiltshire Council - Town & Parish Precepts 2015/2016

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

1. It be noted that on 16 December 2014 the Council calculated:
  - (a) the Council Tax Base 2015/2016 for the whole Wiltshire Council area as 170,842.49 [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 2015/2016 (excluding Parish precepts) is £208,842,985.
3. That the following amounts be calculated for the year 2015/2016 in accordance with Sections 31 to 36 of the Act:
  - (a) £907,644,458 **(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) £684,595,015 **(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) £223,049,443 **(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) £1,305.59 **(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>870.39</b>	<b>1,015.46</b>	<b>1,160.52</b>	<b>1,305.59</b>	<b>1,595.72</b>	<b>1,885.85</b>	<b>2,175.98</b>	<b>2,611.18</b>

- (e) £14,206,458 **(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 £
<b>814.95</b>	<b>950.78</b>	<b>1,086.60</b>	<b>1,222.43</b>	<b>1,494.08</b>	<b>1,765.73</b>	<b>2,037.38</b>	<b>2,444.86</b>