

26 February 2013

COUNCIL TAX SETTING 2013/2014

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 2013/2014.

Using the tax base approved by Cabinet on 18 December 2012 of 164,575.59 Band D equivalent households, and the draft net budget requirement of £340.518 million (of which £201.182m is funded by council tax) gives a band D council tax for 2013/2014 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
Service Director Finance

**WILTSHIRE COUNCIL
FULL COUNCIL**

26 February 2013

COUNCIL TAX SETTING 2013/2014

Purpose of Report

1. The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2013/2014.

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 2013/2014 Wiltshire Council tax base of 164,575.59 on 18 December 2012.

Wiltshire Council

4. At the Cabinet meeting on 12 February 2013 it was agreed that Wiltshire Council will freeze its element of the Band D Council Tax for 2013/2014 at £1,222.43.
5. Since the Cabinet meeting on 12 February 2013, the precept levels of other precepting authorities have been received. These are detailed below:

Town & Parish Councils

6. The Town & Parish Council Precepts for 2013/2014 are detailed in Appendix B and total £12,184,967.43. The increase in the average Band D Council Tax for Town & Parish Councils is 1.89% and results in an average Band D Council Tax figure of £74.04 for 2013/2014 (£72.67 for 2012/2013)

Office of the Police & Crime Commissioner for Wiltshire & Swindon

7. The Office of the Police & Crime Commissioner for Wiltshire & Swindon met on 6 February 2013 and set their precept in respect of the Wiltshire area at £25,965,090, adjusted by a Collection Fund contribution of £218,733. This results in a Band D Council Tax of £157.77 for 2013/2014. This has been frozen from 2012/2013.

Wiltshire & Swindon Fire Authority

8. Wiltshire & Swindon Fire Authority met on 14 February 2013 and set their precept in respect of the Wiltshire area at £10,266,234, adjusted by a Collection Fund contribution of £86,484. This results in a Band D Council Tax of £62.38 for 2013/2014. This has been frozen from 2012/2013.

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:

	2012/2013 £	2013/2014 £	Increase £	Increase %
Wiltshire Council	1,222.43	1,222.43	0.00	0.00
Office of the Police & Crime Commissioner for Wiltshire & Swindon	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)	72.67	74.04	1.37	1.89
Total	1,515.25	1,516.62	1.37	0.09

Equality and Diversity Impact of the Proposal

11. 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

12. A full risk assessment of the budget proposals has been provided to Cabinet on 12 February 2013 in Wiltshire Council's Financial Plan Update 2013/2014.

Financial Implications

13. 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.

Reasons for Proposals

16. 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

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

Michael Hudson
Service Director Finance

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

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

Wiltshire Council's Financial Plan Update 2013/2014
Council Tax Base 2013/2014 Cabinet Report 18 December 2012

Appendices:

Appendix A Wiltshire Council Council Tax Resolution 2013/2014
Appendix B Wiltshire Council Council Tax Banding Schedule by Authority 2013/2014
Appendix C Wiltshire Council Town & Parish Precepts 2013/2014

The Council is recommended to resolve as follows:

1. It be noted that on 18 December 2012 the Council calculated:
 - (a) the Council Tax Base 2013/2014 for the whole Council area as 164,575.59 [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 2013/2014 (excluding Parish precepts) is £201.182m.
3. That the following amounts be calculated for the year 2013/2014 in accordance with Sections 31 to 36 of the Act:
 - (a) £877,532,967.43 (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) £524,830,000.00 (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) £352,702,967.43 (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) £1,296.47 (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 £
864.31	1,008.37	1,152.41	1,296.47	1,584.57	1,872.68	2,160.78	2,592.94

- (e) £12,184,967.43 (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