

REPORT TO: The Council

Report No. 5

Date of Meeting	2 March 2007
Title of Report	Council Tax 2007-08
Portfolio	Leader's Responsibilities
Link to Corporate Priorities	All
Key Decision	Yes
Executive Workplan Ref	Leave Blank
Public Report	Yes

Summary of Report

To set the Council Tax for 2007-08

Officer Recommendations

1. That the Council Tax resolutions for 2007-08 as set out at **Annex B** be adopted.

Other than those implications agreed with the relevant Officers and referred to below, there are no other implications associated with this report.

Financial Implications	Legal Implications	Community & Environmental Implications	Human Resources Implications	Equality & Diversity Implications
Yes	Yes	None	None	None

Contact Officer

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Reason for Urgency

The Council Tax bills are shortly to be dispatched, and this report fixes the figures in the Council Tax bill. A delay could be a cost the Council.

1 Introduction

- 1.1 The Council, set the Council Tax at its meeting on February 22nd. Due to a technical problem, the Council Tax bands (A to C and E to H) that were agreed, are up to 99p in error.

2 Options and Options Appraisal

- 2.1 That the revised Council Tax bands be approved.

3 Background information

- 3.1 The Council Tax bands are expressed as a ratio of Band D. For example, Band G is 15/9ths of Band D. The practice in the Council has been to express this as a percentage rather than a fraction. In the Band G example, the percentage was shortened to four decimal points (1.6667), whereas for accuracy should be **fourteen** decimal points.
- 3.2 Far better, would be to employ a 'fraction calculation', which is what is proposed.
- 3.3 Every other aspect of the February 22nd Council Tax resolution remains unchanged.

4 Setting the Council Tax

- 4.1 The average Council Tax increase for North Wilts District Council services, will be as set out at Annex B. After taking account of the Parishes, the County Council, the Police Authority, and the Fire Authority, the average increase in North Wilts District' tax levels will vary depending on the relevant area's tax charge. The details behind these increases are set out at Annex B. Table 1 below details the average Band D Council Tax figure for 2007-08.

Table 1: Average Band D Council Tax

	2006-07 £:p	2007-08 £:p	Change		% Increase
			£ per annum	£ per week	
North Wilts District Council	121.79	127.88	6.09	0.12	5.00
Parish Precepts (average)	80.39	84.33	3.94	0.08	4.90
Wiltshire County Council	929.25	973.85	44.60	0.86	4.80
Wiltshire Police Authority	132.84	139.35	6.51	0.13	4.90
Wiltshire & Swindon Fire Authority	52.80	55.39	2.59	0.05	4.91
Total	1317.07	1380.80	63.73	1.24	4.84

5 Legal

- 5.1 The Council is required to set its Council Tax level before 11 March. The legal requirements in relation to the setting of the Council Tax are noted against the relevant resolutions in **Annex B**

Background Papers

February 22nd 2007 Council Tax 2007-08

Correspondence from the County, Police Authority, Fire Authority, and local Councils.

The Council of North Wiltshire District Council (hereinafter referred to as “the Council” in this resolution) RESOLVES for the financial year 2007-08 to:

- 1 Set the General Fund Budget Requirement for the Council at £19,113k calculated as follows:

	£k
(a) Net Expenditure on Council Services	19,113
(£18,868k see 4c plus LABGI £245k)	
(b) Town and Parish Councils/Meetings Precepts	4,241
© Total General Fund Budget Requirement	23,354

- 2 Note that, arising from the decision of the Council at the meeting and decisions taken by Town and Parish Councils/Meetings by 22 February 2007, the amount of Special Items included in the Budget Requirement set out at (1) above is £4,241k calculated as follows:

	£k
(a) Council Special Expenses	0
(b) Town and Parish Councils/Meetings	4,241
© Total Special Items	4,241

and to note that, with the exception of precepts from Town and Parish Councils/Meetings, there are no further items determined as Special Items under section 34 and 35 of the Local Government Finance Act 1992.

- 3 Note that (in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 – “the Act”) the Council has calculated the following amounts:
 - (a) 50,254.55: being the Council Tax Base (in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992.

 - (b) The sums shown in Schedule column (2): being the amounts of Council Tax Base for dwellings in those parts of the area set out in column (1) of the schedule top which one or more special items relate.

- 4 Set out the following amounts in accordance with sections 32 to 38 of the Local Government Finance Act 1992:

	Description	Amount £k	Notes
A	Gross Expenditure	57,294	Gross expenditure including Parish precepts in accordance with s32(2) (a)-(e) of the Act.
B	Gross Income	-38,426	Gross income including the use of reserves in accordance with s32(3) (a)-(c) of the Act.
C	Budget Requirement	18,868	The budget requirement in accordance with s32(4) of the Act
D	i) Redistributed Non Domestic Rates	-6,843	From the finance settlement.

	ii) Revenue Support Grant	-1,149	From the finance settlement.
	iii) Transfer from Collection Fund	-231	Collection Fund deficit in accordance with s97 of the Local Government Finance Act 1988 and regulations made under s98 of the 1988 Act.
	iv) Total of (d i-iv) inclusive	-8,223	Formula grant, special grants and Collection Fund deficit.
E	Amount to be raised from Council Taxes	10,645	Item (c) + (d)(iv).
F	Basic Amount of Council Tax	£212.21	Item (e) divided by tax base(resolution 2(a) - this represents the weighted average Council Tax at Band D including Parish precepts but excluding Fire and Police in accordance with s33(1) of the Act.
G	Total of Special Items	4,241	This represents the total of Parish precepts in accordance with s34(1) of the Act.
H	Basic Amount of Council Tax for dwellings in parts of the area to which no special items relate	£127.88	Item (e) - (g) divided by tax base(resolution 2(a)) in accordance with s34(2) of the Act.
I	Basic Amount of Council Tax for dwellings in parts of the area to which one or more special items relate	Sums in column (5) of Schedule A Annex B	Item (h) plus column 4 of Schedule A in Annex B (excludes Police Authority) - this represents the Band D Council Tax by Parish including Parish precepts but excluding Fire and Police in accordance with s34(3) of the Act.
J	Basic Amount of Council Tax as in (h) for each Council Tax Band	Sums shown in Schedule B Annex B	This represents the Council Tax by Parish and by each valuation band including Parish precepts but excluding Fire and Police in accordance with s36(1) and s5(1) of the Act.

- 5 Note that the Wiltshire County Council, in accordance with section 40 of the Local Government Act 1992, has stated the following amounts of precepts issued to the Council for 2007-08.

Band	Amount £
A	649.27
B	757.46
C	865.66
D	973.85
E	1,190.05
F	1,406.24
G	1,622.44
H	1,947.70

- 6 Note that the Wiltshire Police Authority, in accordance with section 40 of the Local Government Act 1992, has stated the following amounts of precepts issued to the Council for 2007-08.

Band	Amount £
A	92.90
B	108.39
C	123.87

D	139.35
E	170.29
F	201.22
G	232.16
H	278.70

- 7 Note that the Wiltshire & Swindon Fire Authority, in accordance with section 40 of the Local Government Act 1992, has stated the following amounts of precepts issued to the Council for 2007-08.

Band	Amount £
A	36.93
B	43.08
C	49.23
D	55.39
E	67.68
F	79.98
G	92.28
H	110.78

- 8 Set, as a result of items 4, 5, 6 and 7 above, the amounts of Council Tax shown in Schedule 3 to Annex B, in accordance with Section 30(2) of the Local Government Act 1992, for each of the categories of dwelling shown in the Schedule.