

## Agenda Item No 7 (b)

Title: **Council Tax Setting - Council Tax Resolution**

Portfolio Holder: **Cllr Content – Leader of the Council**

Reporting Officer: **Ian Jamieson - Head of Finance**

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### 1. Purpose

This report recommends the level for the setting of the Council Tax for 2007/2008. The recommendation presented below is prescribed by statute, which prevents us from presenting the report in the usual committee report format.

### 2. Recommendation

That it be noted that at its meeting on 10 January 2007, the Cabinet calculated the amount of 47,191.17 as the Council Tax base for the year 2007/08 in accordance with Regulation 3 of the Local Authorities (calculation of Council Tax base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992 (as amended)

That the following amounts be now calculated by the Council for the year 2007/08 in accordance with Section 32 to 36 of the Local Government Finance Act 1992 (as amended):-

	£
Total gross expenditure including expenditure of £2,854,771.00 for Town and Parish precepts	52,543,879
Total gross income including use of balances	34,814,529
<b>TOTAL NET EXPENDITURE:</b>	<b>17,729,350</b>
Less:-	
Revenue Support Grant	1,191,510
National Non-Domestic Rates	7,099,901
Community Charge Collection Fund Surplus	0
Council Tax Collection Fund Surplus	0
<b>AMOUNT REQUIRED FROM COUNCIL TAX:</b>	<b>9,437,939</b>

These are aggregate amounts calculated in accordance with the Local Government Finance Act 1992, Sections: -A) 32(2) a to e B) 32(3) a to c C) 32(4).

There are no Special Expenses as defined under S 35(2) d.

We are now required to calculate a number of Council Tax amounts known as “basic amounts of Council Tax”. This is in accordance with the Local Government Finance Act 1992 and the relevant sections are shown in brackets.

- i) We need to calculate the basic Council Tax for the authority as a whole (S.33). This is our net budget requirement (£9,437,939) divided by our total tax base (47,191.17) and equals £199.99.

As we have town and parish precepts included in this figure, it is necessary to make a further calculation (S.34(2)).

the basic amount for every town and parish is calculated by deducting from the £199.99 previously calculated, the amount of “special items” (£2,854,771.00) divided by our total tax base.  
i.e. £199.99 - (£2,854,771.00 / 47,191.17)

In accordance with S.34(2) of the Local Government Finance Act 1992 it is therefore RECOMMENDED that:-

The basic amount for all towns and parishes is £139.50 and in accordance with S.36(1) the bandings are:-

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
93.00	108.50	124.00	139.50	170.50	201.50	232.50	279.00

- ii) We also need to calculate a basic amount for each parish area for which any precept issued to the authority, which is applicable to a part of its area and was taken into account by it in making the calculation in relation to paragraph 2.above. (see Parish column in Appendix A).

3. That it be noted that for the year 2007/08 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Act 1992, for each of the bandings shown below:-

Precepting Authority	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Wiltshire County Council	649.23	757.44	865.64	973.85	1190.26	1406.67	1623.08	1947.70
Wiltshire Police Authority	92.90	108.38	123.87	139.35	170.32	201.28	232.25	278.70
Wiltshire Fire Authority	36.93	43.08	49.24	55.39	67.70	80.01	92.32	110.78

4. That in accordance with S.30(2) the amounts set out in Appendix A be approved as the Council Tax levels for 2007/08.
5. That the Head of Finance or any Officer designated by him, be authorised to deal with all matters relating to the Council Tax administration, billing, collection, recovery and administration of Council Tax benefits.

**Appendix A: Levy 2007/2008**

14 February 2007

Ian Jamieson  
Head of Finance

Cllr Sarah Content  
Leader of the Council

**Background papers**

Collection Fund/Council Tax 2007/08 File

Room F33