



IMPLEMENTATION EXECUTIVE (Special Meeting)

Minutes of the Meeting Held on 23 February 2009

In Attendance

Wiltshire County Council

Mrs Jane Scott – Leader – in the Chair
Mr John Thomson – Deputy Leader
Mr Mark Baker
Mrs NS Bryant
Miss Fleur de Rhé Philipe
Mrs Mary Douglas
Mr John Noeken
Mr Toby Sturgis
Mrs Bridget Wayman

Kennet District Council

Mr Lionel Grundy – Leader
Mr Philip Brown – Deputy Leader

North Wiltshire District Council

Mr Dick Tonge – Leader
Mrs Allison Bucknell – Deputy Leader

West Wiltshire District Council

Mr Tony Phillips – Deputy Leader
Mr Rod Eaton

207. Apologies

No apologies were received.

208. Leader's Announcements

None.

209. Members' Interests

Mr Eaton declared a personal interest in minute item number 211 (insofar as it related to the Police precept) as his wife was an employee of the Wiltshire Police.

210. Public Participation

None.

211. Council Tax Setting Resolution

The Implementation Executive considered the report of the Chief Financial Officer which set out the statutory calculations and resolutions required from the Implementation Executive and County Council to set the council tax for 2009-10. The report also outlined the fire, police and parish precepts for every parish in Wiltshire along with the total tax figures. Fire, police and parish precepts were calculated in addition to the basic council tax.

The Leader tabled a revised set of proposals with respect to recommendations c) and d) below.

The Chief Financial Officer introduced the report and highlighted that the changes in the recommendations reflected a revised calculation of the figures. This was necessary after the Government had published revised statutory guidance with regard to the way Area Based Grants should be treated.

Resolved:

To recommend to the County Council:

a) To note that on 10 December 2008 the Implementation Executive had calculated the following amounts for the year 2009-10 in accordance with The Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 2003 made under Section 33(5) of the Local Government Finance Act 1992 (“the Act”):

- i. 177,085.7 being the amount calculated by the Council, in accordance with The Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 2003, as its council tax base for the year.**
- ii. Part of the Council's area_(Council Tax Base for each parish) as shown in the table at Appendix A to the report.**

b) To note the Wiltshire Council revenue and capital budget proposals for 2009-10 had been approved by the Implementation Executive on 11 February 2009 and were subject to a separate resolution to County Council.

c) To calculate the following amounts for the year 2009-10 in accordance with sections 32 to 36 of the Local Government and Finance Act 1992:

- i. £844,651,759 (Gross Revenue Expenditure including parish precepts) being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2) (a) to (e) of the Act.**
- ii. £519,864,691 (Revenue Income) being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) (a) to (c) of the Act.**

- iii. **£324,787,068 (Net Revenue Expenditure including parish precepts) being the amount by which the aggregate at c) (i) above exceeds the aggregate at c) (ii) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.**
- iv. **£101,315,787 (Total of Revenue Support Grant, share of National Non Domestic Rating Pool and Estimated Balance on the Collection Fund to be refunded to council tax payers) being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates and revenue support grant and increased by the amount of any sum which the Council estimates will be transferred from its collection fund to its general fund pursuant to the Collection Fund (Community Charges) (England) Directions 1994 under section 98(4) of the Local Government Finance Act 1988.**
- v. **£1,261.94 (Wiltshire Council Band D tax plus average parish councils Band D Tax) being the amount at c) (iii) above less the amount at c) (iv) above, all divided by the amount at a) (i) above, calculated by the Council, in accordance with section 33(1) of the Act, as the basic amount of its council tax for the year.**
- vi. **£11,882,043.51 (Aggregate of parish and town council precepts) being the aggregate amount of all special items referred to in section 34(1) of the Act.**
- vii. **£1,194.84 (Band D tax for Wiltshire Council purposes only) being the amount at c) (v) above less the result given by dividing the amount at c) (vi) above by the amount at a) (i) 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 special item relates.**

The amount at c) (vii) above was as shown in Appendix B to report number V of the Budget Pack (Revenue Budget 2009-10). Part 4 paragraph 12 of the Local Government (Structural Changes) (Finance) Regulations 2008 SI No. 3022 allowed single-tier councils to set lower rates of council tax for predecessor areas other than the principal area; the amounts to be charged to households are therefore:

£1,200.88 (Band D tax for Wiltshire Council purposes only for the principal area of Wiltshire Council as defined by paragraph 12 (1) (a) of the Local Government (Structural Changes) (Finance) Regulations 2008 SI No. 3022).

£1,192.61 (Band D tax for Wiltshire Council purposes only for the predecessor areas other than the principal area of Wiltshire Council as defined by paragraph 12 (1) of the Local Government (Structural Changes) (Finance) Regulations 2008 SI No. 3022).

viii. Part of the Council's area (List of each Parish's Council Band D tax):

To note that the table at Appendix B to the report showed the amounts being the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at a) (ii) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

ix. Part of the Council's area (List of Wiltshire Council and Parish Council taxes in Bands A to H for each parish):

To note that the table at Appendix C showed the amounts being the amounts given by multiplying the aggregate of the amounts at c) (vii) and c) (viii) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

d) To note that for the year 2009-10 the Wiltshire Police Authority had stated the following amounts in precepts issued to the Authority, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Band A	£101.73	Band E	£186.50
Band B	£118.68	Band F	£220.41
Band C	£135.64	Band G	£254.32
Band D	£152.59	Band H	£305.18

e) To note that for the year 2009-10 the Wiltshire & Swindon Fire Authority had stated the following amounts in precepts issued to the Authority, in accordance with Section 40 of the Local Government Finance Act 1992 and Section 83 of the Local Government Act 2003, for each of the categories of dwellings shown below:

Band A	£40.38	Band E	£74.03
Band B	£47.11	Band F	£87.49
Band C	£53.84	Band G	£100.95
Band D	£60.57	Band H	£121.14

f) That, having calculated the aggregate in each case of the amounts at c) (ix), d) and e) above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, hereby set the amounts shown in the table at

Appendix D to the report as the amounts of council tax for the year 2009-10 for each of the categories of dwellings shown in the table:

Part of the Council's Area (List of total tax figures for all bands of property for all parishes within Wiltshire – including Parish, Wiltshire Council, Wiltshire Police Authority and Wiltshire and Swindon Fire Authority elements).

Reason for Proposal

To meet the statutory requirement to set council tax.

The meeting closed at 3.20 pm.