



COUNCIL

**Meeting: Thursday, 27th February 2014 at 18.00 hours
in Civic Suite, North Warehouse, The Docks, Gloucester, GL1 2EP**

ADDENDUM

The following item although provided for on the agenda front sheet was not available at the time of dispatch:

9.	<p>COUNCIL TAX SETTING 2014/15 (PAGES 3 - 10)</p> <p>To receive the report of the Leader of the Council which asks Council to pass the resolution as set out in the Appendix relating to the setting of Council Tax for 2014/15.</p> <p>Please note that the final resolution pertaining to the recommended level of Council Tax to be set by the City Council is subject to the outcome of the County Council's Budget Meeting on 26 February 2014.</p> <p><i>The special circumstances for non-compliance with Access to Information Rule 5 and Section 100B(4) of the Local Government Act 1972 (as amended) (items not considered unless the agenda is open to inspection at least five clear working days in advance of the meeting) were that some of the required precept levels from the other precepting authorities were not available at the time of publication.</i></p>
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Julian Wain
Chief Executive

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Gloucester City Council

Meeting:	Council	Date:	27th February 2013
Subject:	Council Tax Setting 2014/15		
Report Of:	Leader of the Council		
Wards Affected:	All		
Key Decision:	Yes	Budget/Policy Framework:	Yes
Contact Officer:	Peter Gillett, Corporate Director of Resources		
	Email: Peter.Gillett@gloucester.gov.uk	Tel:	396400
Appendices:	1.		

FOR GENERAL RELEASE

Note: The special circumstances for non-compliance with Access to Information Rule 5 and Section 100B (4) of the Local Government Act 1972 (as amended) (items not considered unless the agenda is open to inspection at least five days in advance of the meeting) were that Gloucestershire County Council did not approve its budget until 26th February 2014.

1.0 Purpose of Report

- 1.1 To recommend to the Council to pass the resolution as set out in the Appendix to this report relating to the setting of Council Tax

2.0 Recommendations

- 2.1 Council is asked to **RESOLVE** that

(1) The Council pass the statutory resolutions as set out in the Appendix to the report.

3.0 Background and Key Issues

- 3.1 The Council, earlier in today's meeting, will have determined its budget for the 2014/15 financial year. Having determined the budget, the Council is asked to pass the statutory resolutions relating to Council Tax setting, which will include precepts by the County Council, the Police and Crime Commissioner for Gloucestershire, and Quedgeley Parish Council.
- 3.2 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.
- 3.3 Since the meeting of the Cabinet the precept levels of other precepting bodies have been received. These are detailed below:

3.3.1 Quedgeley Parish Council

Quedgeley Parish Council Precept for 2014/15 is £199,692. This results in an average Band D Council Tax figure of £35.90 for 2014/15. This represents an increase of 0% on the 2013/14 Band D of £35.90

3.3.2 Gloucestershire County Council

Gloucestershire County Council has set their precept at £37,810,906. This results in a Band D Council Tax of £1090.50. This represents an increase of 0% on the 2013/14 Band D of £1090.50.

3.3.3 Police and Crime Commissioner for Gloucestershire

The Police and Crime Commissioner for Gloucestershire has set their precept at £7,202,622. This results in a Band D Council Tax of £207.73. This represents an increase of 1.99% on the 2013/14 Band D of £203.68

4.0 Alternative Options Considered

4.1 There are no alternative options available

5.0 Reasons for Recommendations

5.1 To comply with the statutory requirement to set the Council Tax requirement for the forthcoming year as per the Local Government Finance Act 1992.

6.0 Future Work and Conclusions

6.1 The recommendations of the Cabinet are set out in the formal Council Tax Resolution in Appendix 1.

6.2 If the formal Council Tax Resolution at Appendix 1 is approved, the total Band D Council Tax will be as follows:

Authority	2013/14	2014/15	Increase
	£	£	%
City Council	180.42	180.42	0.00%
County Council	1090.50	1090.50	0.00%
Police and Crime Commissioner	203.68	207.73	1.99%
Quedgeley Parish	35.90	35.90	0.00%
Total	1510.50	1514.55	0.27%

7.0 Financial Implications

7.1 Covered in the report

(Financial Services have been consulted in the preparation this report.)

8.0 Legal Implications

8.1 Covered in the report.

(Legal Services have been consulted in the preparation this report.)

9.0 Risk & Opportunity Management Implications

9.1 It is essential that the composite Council Tax rate is set in accordance with the Council tax billing timetable. Any delay would put the Council at risk of not being able to collect the tax in time to make precept payments which would have serious cash flow implications.

10.0 People Impact Assessment (PIA):

10.1 The report is purely financial in nature and therefore a PIA is not required.

11.0 Other Corporate Implications

Community Safety

11.1 There are no specific Community Safety implications.

Sustainability

11.2 There are no specific Sustainability implications.

Staffing & Trade Union

11.3 There are no specific Staffing and Trade Union implications.

Background Documents:

- Council Tax Practice Note 7
- The Local Government Finance Act 1992
- The Local Government Act 2003
- Localism Act 2011

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The council is recommended to resolve as follows:

1. It be noted that Gloucester City Council has calculated the Council Tax Base 2014/15.
 - (a) for the whole Council Area as 34,673 (item T in the formula in Section 31B of the Local Government Finance Act 1992 (as amended) (the “Act”))

:and

 - (b) for dwellings in those parts of its area to which Quedgeley Parish precepts relates as 5562.2.
2. Calculate that the Council Tax requirement for the Council’s own purposes for 2014/15 (excluding Parish Council precepts) is £6,255,703.
3. That the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Act.
 - (a) 97,391,788 – being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2), (a) to (f) of the Act taking into account all precepts issued to it by the Parish Council.
 - (b) 90,936,393 – being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3), (a) to (d) of the Act.
 - (c) 6,455,395 – - 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 31B of the Act).
 - (d) 186.18 - being the amount at 3.(c) above (Item R), all divided by Item T (paragraph 1. above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (Basic Band D including Parish Council precepts).
 - (e) £199,692- being the aggregate amount of all special items (Parish Council precepts) referred to in Section 34(1) of the Act (as detailed in paragraph 5. below).

- (f) £180.42 - being the amount at 3.(d) above less the result given by dividing the amount at 3.(e) above by Item T (sub-paragraph 1.(a) 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 Council precepts relate. (Basic Band D excluding Parish Council precepts).

Part of the Council's area (District and Parish combined at Band D)

Parish of Quedgeley	£216.32
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Being the amounts given by adding to the amount at 3.(f) above, the amount of the Parish Council precepts relating to dwellings in those parts of the Council's area mentioned above divided by the amount at 1.(b) 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 that part of its area;

- (g)

Valuation Bands	Quedgeley Parish	All other parts of the Council's Area
A	144.21	120.28
B	168.25	140.33
C	192.28	160.37
D	216.32	180.42
E	264.39	220.51
F	312.47	260.61
G	360.53	300.70
H	432.64	360.84

Being the amounts given by multiplying the amounts at 3.(f) by the number which, in proportion set out in Section 6(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.

4. To note that for the year 2014/15, the County Council and the Police and Crime Commissioner for Gloucestershire have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below;

Valuation Bands	Gloucestershire County Council	Police & Crime Commissioner
A	727.00	138.49
B	848.17	161.57
C	969.33	184.65
D	1090.50	207.73
E	1332.83	253.89
F	1575.17	300.05
G	1817.50	346.22
H	2181.00	415.46

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for the year 2014/2015 for each part of its area and for each of the categories of dwellings.

Valuation Bands	Quedgeley Parish	All other parts of the Council's Area
A	1009.70	985.77
B	1177.99	1150.07
C	1346.26	1314.35
D	1514.55	1478.65
E	1851.11	1807.23
F	2187.69	2135.83
G	2524.25	2464.42
H	3029.10	2957.30

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