



## COUNCIL

**Meeting: Thursday, 26th February 2015 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:

<b>9.</b>	<b>COUNCIL TAX SETTING 2015/16 (PAGES 5 - 12)</b>  To receive the report of the Leader of the Council concerning the statutory resolutions relating to the setting of Council Tax for 2015/16.
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Yours sincerely

.....  
**Martin Shields**  
**Corporate Director of Services and Neighbourhoods**

## NOTES

### Disclosable Pecuniary Interests

The duties to register, disclose and not to participate in respect of any matter in which a member has a Disclosable Pecuniary Interest are set out in Chapter 7 of the Localism Act 2011.

Disclosable pecuniary interests are defined in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 as follows –

<u>Interest</u>	<u>Prescribed description</u>
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the Council) made or provided within the previous 12 months (up to and including the date of notification of the interest) in respect of any expenses incurred by you carrying out duties as a member, or towards your election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract which is made between you, your spouse or civil partner or person with whom you are living as a spouse or civil partner (or a body in which you or they have a beneficial interest) and the Council (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged
Land	Any beneficial interest in land which is within the Council's area.  For this purpose "land" includes an easement, servitude, interest or right in or over land which does not carry with it a right for you, your spouse, civil partner or person with whom you are living as a spouse or civil partner (alone or jointly with another) to occupy the land or to receive income.
Licences	Any licence (alone or jointly with others) to occupy land in the Council's area for a month or longer.
Corporate tenancies	Any tenancy where (to your knowledge) – (a) the landlord is the Council; and (b) the tenant is a body in which you, your spouse or civil partner or a person you are living with as a spouse or civil partner has a beneficial interest
Securities	Any beneficial interest in securities of a body where – (a) that body (to your knowledge) has a place of business or land in the Council's area and

(b) either –

- i. The total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body; or
- ii. If the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which you, your spouse or civil partner or person with whom you are living as a spouse or civil partner has a beneficial interest exceeds one hundredth of the total issued share capital of that class.

For this purpose, “securities” means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

NOTE: the requirements in respect of the registration and disclosure of Disclosable Pecuniary Interests and withdrawing from participating in respect of any matter where you have a Disclosable Pecuniary Interest apply to your interests and those of your spouse or civil partner or person with whom you are living as a spouse or civil partner where you are aware of their interest.

#### **Access to Information**

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For further details and enquiries about this meeting please contact Tanya Davies, 01452 396125, [tanya.davies@gloucester.gov.uk](mailto:tanya.davies@gloucester.gov.uk).

For general enquiries about Gloucester City Council's meetings please contact Democratic Services, 01452 396126, [democratic.services@gloucester.gov.uk](mailto:democratic.services@gloucester.gov.uk).

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- Do not stop to collect personal belongings;
- Once you are outside, please do not wait immediately next to the building; gather at the assembly point in the car park and await further instructions;
- Do not re-enter the building until told by a member of staff or the fire brigade that it is safe to do so.

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Meeting:	Council	Date:	26 <sup>th</sup> February 2015
Subject:	Council Tax Setting 2015/16		
Report Of:	Leader of the Council		
Wards Affected:	All		
Key Decision:	No	Budget/Policy Framework:	Yes
Contact Officer:	Jon Topping, Head of Finance		
	Email: jon.topping@gloucester.gov.uk	Tel: 396242	
Appendices:	1. Council Tax Resolution		

## 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 18<sup>th</sup> February 2015.

### 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 1 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 2015/16 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 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 2015/16 is £215,682. This results in an average Band D Council Tax figure of £37.19 for 2015/16. This represents an increase of 3.59% on the 2013/14 Band D of £35.90

### **3.3.2 Gloucestershire County Council**

Gloucestershire County Council has set their precept at £38,646,992. This results in a Band D Council Tax of £1090.50. This represents an increase of 0% on the 2014/15 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 £7,361,889. This results in a Band D Council Tax of £207.73. This represents an increase of 0% on the 2014/15 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:

<b>Authority</b>	<b>2014/15</b>	<b>2015/16</b>	<b>Increase</b>
	<b>£</b>	<b>£</b>	<b>%</b>
City Council	180.42	180.42	0.00%
County Council	1090.50	1090.50	0.00%
Police and Crime Commissioner	207.73	207.73	0.00%
Quedgeley Parish	35.90	37.19	3.59%
<b>Total</b>	<b>1514.55</b>	<b>1515.84</b>	<b>0.01%</b>

## **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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## **Appendix 1**

### **The council is recommended to resolve as follows:**

1. It be noted that Gloucester City Council has calculated the Council Tax Base 2015/16.
  - (a) for the whole Council Area as 35439.7 (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 5799.2.
2. Calculate that the Council Tax requirement for the Council's own purposes for 2015/16 (excluding Parish Council precepts) is £6,394,031.
3. That the following amounts be calculated for the year 2015/16 in accordance with Sections 31 to 36 of the Act.
  - (a) £88,408,227 – 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) £81,798,514 – 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) £6,609,713 – - 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) £186.51- 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) £215,682- 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	£215,682
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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	145.07	120.28
B	169.26	140.33
C	193.43	160.37
D	217.61	180.42
E	265.96	220.51
F	314.33	260.61
G	362.68	300.70
H	435.22	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 2015/16, 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 2015/16 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	1010.56	985.77
B	1179.00	1150.07
C	1347.41	1314.35
D	1515.84	1478.65
E	1852.68	1807.23
F	2189.55	2135.83
G	2526.40	2464.42
H	3031.68	2957.30

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