

# Gloucester City Council

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
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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>
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