



<u>Committee and Date</u>	<u>Item</u>
Council	13
23 rd February 2012	Public

COUNCIL TAX RESOLUTION 2012/13

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1. Summary

- 1.1 This report details the budget requirement for 2012/13 and sets the council tax precept to be levied.
- 1.2 The Council Tax increases approved by the various precepting authorities for the 2012/13 financial year are summarised below:

Precepting Authority	Increase Over 2011/12(%)
Shropshire Council	0.00%
West Mercia Police Authority	0.00%
Shropshire & Wrekin Fire Authority	3.72%
Parish / Town Council (Average)	3.66%

2. Recommendations

Members are asked to:

- 2.1 Approve a 0% Council Tax rise resulting in a basic amount of council tax for a Band D property in each of the former District Council areas as follows: -

	2012/13 Band D £	2012/13 Annual Increase %
Former Bridgnorth DC	1,164.72	0.00
Former North Shropshire DC	1,164.72	0.00
Former Oswestry BC	1,216.58	0.00
Former Shrewsbury & Atcham BC	1,164.72	0.00
Former South Shropshire DC	1,216.62	0.00

Calculated in accordance with the provisions of the Local Government Finance Act 1992 (section 44) and the Local Government (Structural Changes) (Further Financial Provisions and Amendment) Regulation 2008.

2.2 In accordance with the provisions of Section 40 (2) of the 1992 Act, approve the amount of Council Tax calculated for each category of dwelling in each billing authority’s area be as follows:

Property Band	Former BDC, NSDC & SABC		
	2012/13 Charge £	Annual Increase £	Weekly Increase £
A	776.48	0.00	0.00
B	905.89	0.00	0.00
C	1,035.31	0.00	0.00
D	1,164.72	0.00	0.00
E	1,423.55	0.00	0.00
F	1,682.37	0.00	0.00
G	1,941.20	0.00	0.00
H	2,329.44	0.00	0.00

Property Band	Former OBC		
	2012/13 Charge £	Annual Increase £	Weekly Increase £
A	811.05	0.00	0.00
B	946.23	0.00	0.00
C	1,081.40	0.00	0.00
D	1,216.58	0.00	0.00
E	1,486.93	0.00	0.00
F	1,757.28	0.00	0.00
G	2,027.63	0.00	0.00
H	2,433.16	0.00	0.00

Property Band	Former SSDC		
	2012/13 Charge £	Annual Increase £	Weekly Increase £
A	811.08	0.00	0.00
B	946.26	0.00	0.00
C	1,081.44	0.00	0.00
D	1,216.62	0.00	0.00
E	1,486.98	0.00	0.00
F	1,757.34	0.00	0.00
G	2,027.70	0.00	0.00
H	2,433.24	0.00	0.00

- 2.3 Approve that a total precept of £129,727,877 be levied.
- 2.4 Approve the formal council tax resolution as set out in Appendix 1 to determine the levels of Council Tax for Shropshire Council for 2012/13.

REPORT

3. Risk Assessment & Opportunities Appraisal

- 3.1 The 2012/13 budget drawn up within the parameters detailed in the Medium term Financial Plan agreed by Full Council on 24th February 2011 sets out the Council's approach to managing its finances over the period 2011/12 to 2014/15.

4. Financial Implications

- 4.1 The Council's Finance Strategy 2012/13 to 2020/21 identifies the financial implications of the overall strategic direction of the Authority.
- 4.2 The Council's Finance Strategy report recommended too accept the Council Tax Freeze Grant for 2012/13 totaling £3.225m on the basis that the Council Tax levied by Shropshire Council will be frozen for 2012/13.

5.1 Background

- 5.1.1 Council is expected to agree a net budget of £218.769m. This would result in a Council Tax increase for its own purposes, for 2012-13, of 0%.

5.1.2 Local Precepting Authorities

The Parish Precepts for 2012-13 total £6,053,494. These are detailed, on a Band D equivalent basis, at Appendix 1 and Appendix 2 details the change in Band D amounts between 2011-12 and 2012-13.

5.1.3 Major Precepting Authorities

The West Mercia Police Authority met on the 14th February 2012 to agree its precept requirement for 2012-13. The WMPA approved a net budget of £199,669m and will precept £19,658,798 from Shropshire. The Band D equivalent is £178.72, an increase of 0% from 2011-12.

The Shropshire & Wrekin Fire Authority met on 13 February 2012 to agree its precept requirement for 2012-13. The SWFA approved a net budget of £21.412m and a precept of £9,562,104 from Shropshire. This equates to a Band D equivalent of £86.93, a 3.7% increase from 2011-12.

5.2 Special Items

5.2.1 Sections 34 and 35 of the Local Government Act 1992 require Parish precepts to be determined by the Council as special items. This is reflected in the Council Tax resolution (Appendix 1). The individual parish precepts on a Band D basis are detailed at Appendix 1.

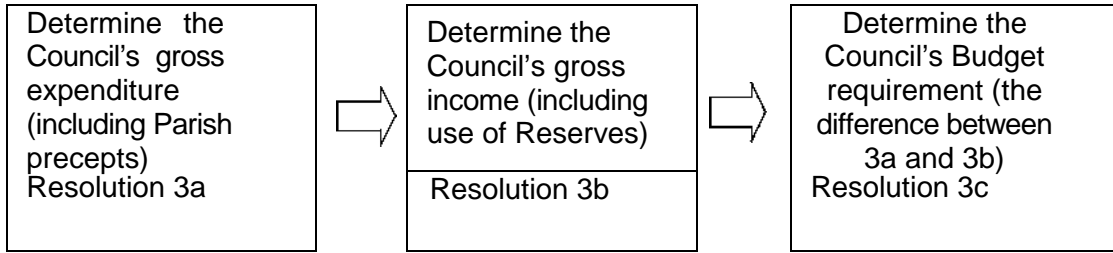
5.3 Setting the Council Tax

5.3.1 If the recommendations above are approved, the average Council Tax increase for Shropshire Council services will be as set out at Appendix 1. After taking account of the Parishes, the Police Authority, and the Fire Authority, the average increase in Shropshire' tax levels will vary depending on the relevant area's tax charge. The details behind these increases are set out at Appendix 1.

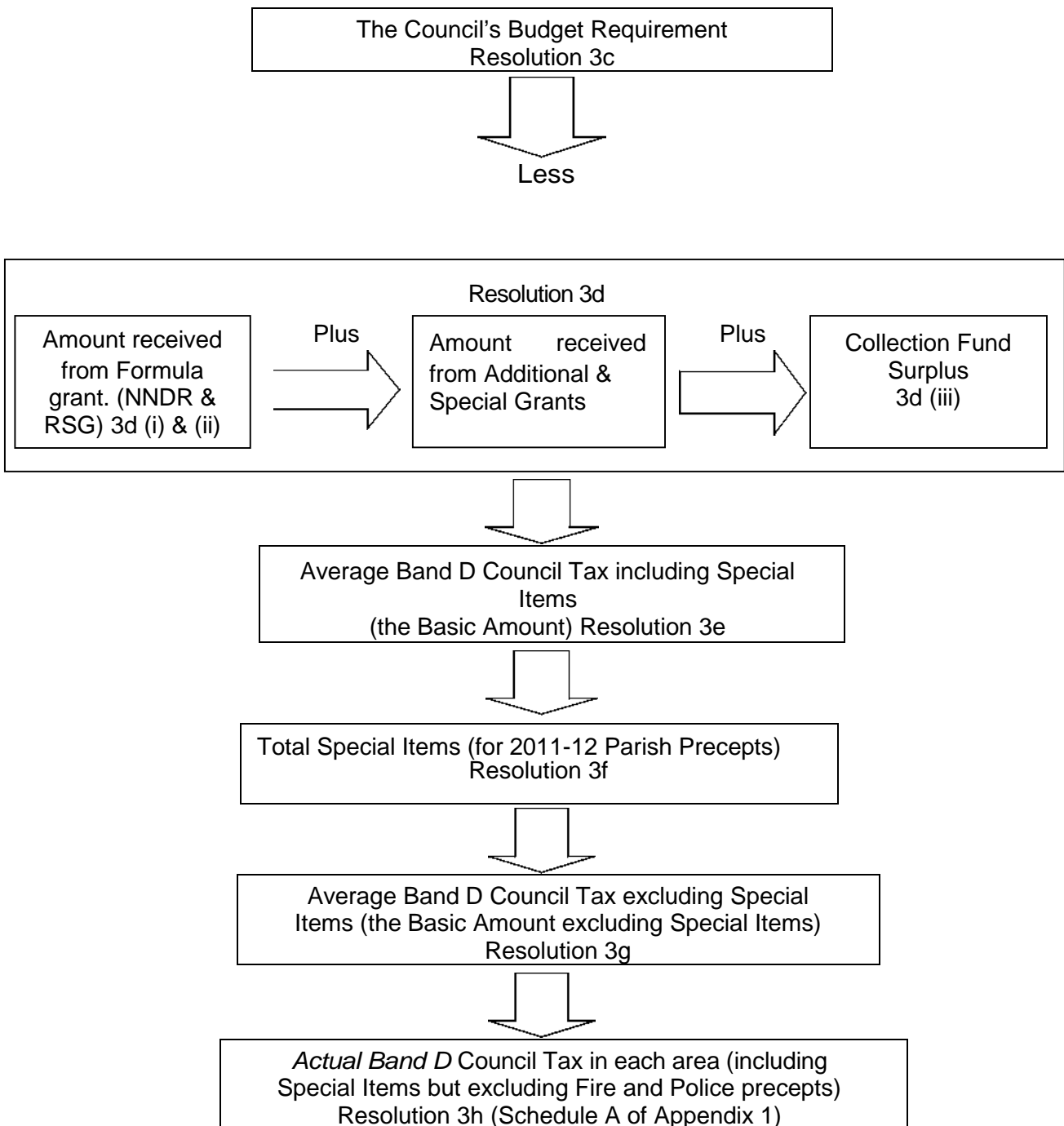
5.3.2 In order to set the Council Tax legally, the Council must agree a complex set of resolutions shown at Appendix 1. These resolutions build up from the Council's budget requirement including Parish precepts, through deducting formula grant and collection fund surpluses (or adding a deficit) to arrive at a basic Council Tax including and excluding Parish precepts. To that is added the precepts for the Fire and Police Authorities to arrive at a total Council Tax by Parish and by Council Tax Band.

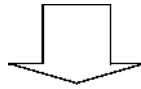
5.3.3 Draft resolution 1 reiterates the General Fund budget requirement and special items that are then covered more formally in resolution 2. Resolution 3 confirms the Council has calculated the Council Tax base at a total area level and at a parish level. The remainder of the Council Tax setting process is shown below diagrammatically.

Stage 1: Determining The Council's Budget Requirement (Resolutions 3a, 3b, and 3c)



Stage 2: Determining the Amount to be Raised from Council Taxes excluding Fire and Police (Resolutions 3c to 3j)

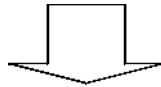




Actual Council Tax by Band in each area (including Special Items but excluding Fire and Police precepts)
Resolution 3i (Schedule B of Appendix 1)

Stage 3: Determining the Amount to be Raised from Council Taxes including Fire and Police (Resolutions 4 to 5)

Council Tax by Band for the Police Authority and Fire Authority
Resolutions 4



Council Tax by Band including Police Authority and Fire Authority i.e. total Council Tax by Parish and Band
Resolutions 5 (Schedule C to Appendix 1)

5.4 Legal

5.4.1 The Council is required to set its Council Tax level before 11 March. The legal requirements in relation to the setting of the Council Tax are noted against the relevant resolutions in **Appendix 1**.

<p>List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information) Medium Term Financial Plan - Budget Paper for 2011/12 To 2014/15. Financial Strategy – 2012/13 to 2020/21.</p>
<p>Cabinet Member (Portfolio Holder) All</p>
<p>Local Member All</p>
<p>Appendices Appendix 1 Appendix 1 Schedule A Appendix 1 Schedule B Appendix 1 Schedule C Appendix 2</p>

COUNCIL TAX RESOLUTION 2012/13

1. The format of the Council Tax setting resolution that the Council must approve, has been previously agreed between the Local Government Association and Communities and Local Government, and the determination follows that format.
2. That it be noted that at its meeting on 14th December 2011 the Council calculated the following amounts for the year 2012/13 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 (The Act) :-
 - (a) **109,997.95** being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2002 (The Regulations), as its Council Tax Base for the year.

(b)

Parish of:	Taxbase
Abdon & Heath	102.25
Acton Burnell, Frodesley, Pitchford, Ruckley & Langley	241.61
Acton Scott	40.30
Adderley	169.86
Alberbury with Cardeston	363.49
Albrighton	1605.51
All Stretton, Smethcott & Woolstaston	162.73
Alveley & Romsley	876.04
Ashford Bowdler	34.33
Ashford Carbonel	179.19
Astley	193.30
Astley Abbots	231.55
Aston Bottrell, Burwarton & Cleobury North	127.64
Atcham	124.44
Badger	62.65
Barrow	264.19
Baschurch	934.95
Bayston Hill	1814.36
Beckbury	156.20
Bedstone & Bucknell	331.35
Berrington	366.28
Bettws-Y-Crwyn	87.29
Bicton	369.34
Billingsley, Deuxhill, Glazeley & Middleton Scriven	156.71
Bishops Castle Town	669.16
Bitterley	346.74
Bomere Heath & District	817.86
Bonningale	140.74
Boraston	76.39
Bridgnorth Town	4693.80
Bromfield	113.12
Broseley Town	1570.89
Buildwas	108.51
Burford	463.65
Cardington	195.06

Parish of:	Taxbase
Caynham	538.11
Chelmarsh	228.28
Cheswardine	401.08
Chetton	159.68
Childs Ercall	276.71
Chirbury with Brompton	346.57
Church Preen, Hughley & Kenley	117.07
Church Pulverbatch	164.31
Church Stretton & Little Stretton Town	2168.64
Claverley	830.53
Clee St. Margaret	69.32
Cleobury Mortimer	1127.32
Clive	239.29
Clun & Chapel Lawn	514.00
Clunbury	240.35
Clungunford	143.89
Cockshutt-cum-Petton	302.02
Condover	822.28
Coreley	143.42
Cound	196.79
Craven Arms Town	888.04
Cressage, Harley & Sheinton	416.34
Culmington	174.43
Diddlebury	266.36
Ditton Priors	332.59
Donington & Boscobel	602.65
Eardington	237.38
Easthope, Shipton & Stanton Long	195.21
Eaton-Under-Heywood & Hope Bowdler	186.97
Edgton	47.04
Ellesmere Rural	898.91
Ellesmere Town	1330.46
Farlow	176.07
Ford	305.77
Great Hanwood	414.82
Great Ness & Little Ness	427.47
Greete	49.81
Grinshill	109.88
Hadnall	294.01
Highley	1150.25
Hinstock	446.57
Hodnet	594.42
Hope Bagot	33.67
Hopesay	236.02
Hopton Cangeford & Stoke St. Milborough	158.62
Hopton Castle	40.97
Hopton Wafers	290.71
Hordley	103.26
Ightfield & Calverhall	195.42
Kemberton	126.05
Kinlet	400.27
Kinnerley	464.53
Knockin	113.94

Appendix 1

Parish of:	Taxbase
Leebotwood & Longnor	198.20
Leighton & Eaton Constantine	216.10
Llanfairwaterdine	96.22
Llanyblodwel	275.92
Llanymynech & Pant	641.51
Longden	508.08
Loppington	243.62
Ludford	261.77
Ludlow Town	3736.46
Lydbury North	225.98
Lydham & More	130.03
Mainstone & Colebatch	86.93
Market Drayton Town	4052.20
Melverley	52.15
Milson & Neen Sollars	122.19
Minsterley	587.13
Montford	227.44
Moreton Corbett & Lee Brockhurst	125.16
Moreton Saye	201.24
Morville, Acton Round, Aston Eyre, Monkhopon & Upton	
Cressett	356.28
Much Wenlock Town	1217.79
Munslow	180.46
Myddle & Broughton	562.90
Myndtown, Norbury, Ratlinghope & Wentnor	251.85
Nash	132.74
Neen Savage	146.68
Neenton	58.42
Newcastle	128.32
Norton-In-Hales	263.65
Onibury	133.62
Oswestry Rural	1578.50
Oswestry Town	5556.93
Pontesbury	1208.42
Prees	1077.02
Quatt Malvern	86.30
Richards Castle	136.70
Rushbury	269.99
Ruyton-XI-Towns	462.86
Ryton & Grindle	84.39
Selattyn & Gobowen	1221.08
Shawbury	889.55
Sheriffhales	321.56
Shifnal Town	2412.50
Shrewsbury Town	23804.83
Sibdon Carwood	36.19
St. Martins	900.94
Stanton Lacy	164.42
Stanton-Upon-Hine Heath	231.00
Stockton	133.43
Stoke-Upon-Tern	449.19

Appendix 1

Parish of:	Taxbase
Stottesdon & Sidbury	312.48
Stowe	48.79
Sutton Maddock	110.82
Sutton-Upon-Tern	405.94
Tasley	348.78
Tong	118.55
Uffington	100.53
Upton Magna	126.29
Welshampton & Lyneal	351.75
Wem Rural	646.20
Wem Town	2016.03
West Felton	528.92
Westbury	545.69
Weston Rhyn	875.54
Weston-Under-Redcastle	127.51
Wheathill	77.94
Whitchurch Rural	571.86
Whitchurch Town	3,244.34
Whittington	876.43
Whitton	51.71
Whixall	329.72
Wistanstow	331.97
Withington	100.34
Woore	499.69
Worfield & Rudge	916.81
Worthen with Shelve	795.07
Wroxeter & Uppington	161.16

109,997.95

Being the amounts calculated by the Council in accordance with Regulation 6 of The Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of the Council to which one or more special items relate.

3. That the following amounts be now calculated by the Council for the year 2012/13 in accordance with Sections 32 to 36 of The Act :-

	Description	Amount £	Notes
A	Gross Expenditure	630,276,205	Gross expenditure including Parish precepts in accordance with s32(2) (a)-(e) of the Act.
B	Gross Income	405,453,217	Gross income including the use of reserves in accordance with s32(3) (a)-(c) of the Act.
C	Budget Requirement	224,822,988	The budget requirement in accordance with s32(4) of the Act
D	i) Redistributed Non Domestic Rates	88,639,335	From the finance settlement
	ii) Council Tax Freeze Grant	-3,224,747	From the finance settlement
	iii) Revenue Support Grant	1,718,252	From the finance settlement
	iv) Transfer from Collection Fund	1,908,777	Collection Fund surplus in accordance with s97 of the Local Government Finance Act 1988 and regulations made under s98 of the 1988 Act.
	v) Total of (D i-iii) inclusive	89,041,617	Formula grant, special grants and Collection Fund surplus.

E	Basic Amount of Council Tax	1,234.40	<p>Item (c) - (d) divided by tax base(resolution 2(a) - this represents the weighted average Council Tax at Band D including Parish precepts but excluding Fire and Police in accordance with s33(1)of the Act.</p> <p>As Shropshire Council is currently in the process of equalising Council Tax, the average Council Tax at Band D for Council including Parish Precepts for the former District Council areas is as follows:</p> <table> <tr> <td>Bridgnorth DC</td> <td>£1,239.98</td> </tr> <tr> <td>North Shropshire DC</td> <td>£1,235.19</td> </tr> <tr> <td>Oswestry BC</td> <td>£1,264.74</td> </tr> <tr> <td>Shrewsbury & Atcham BC</td> <td>£1,202.48</td> </tr> <tr> <td>South Shropshire DC</td> <td>£1,267.79</td> </tr> </table>	Bridgnorth DC	£1,239.98	North Shropshire DC	£1,235.19	Oswestry BC	£1,264.74	Shrewsbury & Atcham BC	£1,202.48	South Shropshire DC	£1,267.79
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South Shropshire DC	£1,267.79												
F	Total of Special Items	6,053,494	This represents the total of Parish precepts in accordance with s34(1) of the Act.										
G	Basic Amount of Council Tax for dwellings in parts of the area to which no special items relate	1,179.37	<p>Item (c) - (d) - (f) divided by tax base(resolution 2(a)) in accordance with s34(2) of the Act.</p> <p>As Shropshire Council is currently in the process of equalising Council, the average Council Tax at Band D for Council excluding Parish Precepts for the former District Council areas is as follows</p> <table> <tr> <td>Bridgnorth DC</td> <td>£ 1,164.72</td> </tr> <tr> <td>North Shropshire DC</td> <td>£1,164.72</td> </tr> <tr> <td>Oswestry BC</td> <td>£1,216.58</td> </tr> <tr> <td>Shrewsbury & Atcham BC</td> <td>£1,164.72</td> </tr> <tr> <td>South Shropshire DC</td> <td>£1,216.62</td> </tr> </table>	Bridgnorth DC	£ 1,164.72	North Shropshire DC	£1,164.72	Oswestry BC	£1,216.58	Shrewsbury & Atcham BC	£1,164.72	South Shropshire DC	£1,216.62
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H	Basic Amount of Council Tax for dwellings in parts of the area to which one or more special items relate	Sums shown in Schedule A Appendix 1	This represents the Band D Council Tax by Parish including Parish precepts but excluding Fire and Police in accordance with s34(3) of the Act.										
I	Amount of Council Tax as in (h) for each Council Tax Band	Sums shown in Schedule B Appendix 1	This represents the Council Tax by Parish and by each valuation band including Parish precepts but excluding Fire and Police in accordance with s36(1)and s5(1)of the Act.										

4. That it be noted that for the year 2012/13 the West Mercia Police Authority and the Shropshire & Wrekin Fire Authority have stated that the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:-

Precepting Authority	Valuation Bands – 2012/13							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Shropshire & Wrekin Fire Authority	57.95	67.61	77.27	86.93	106.25	125.57	144.88	173.86
West Mercia Police Authority	119.15	139.00	158.86	178.72	218.44	258.15	297.87	357.44

5. That having calculated the aggregate in each case of the amounts at 3(i) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts listed on Schedule C as the amounts of Council Tax for the year 2012/13 for each of the categories of dwellings in each part of the Council's area.

