

COUNCIL TAX RESOLUTION 2013/14

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1. Summary

- 1.1 This report details the budget requirement for 2013/14 and sets the council tax precept to be levied.
- 1.2 The Council Tax increases approved by the various precepting authorities for the 2013/14 financial year are summarised below:

Precepting Authority	Increase Over 2012/13(%)
Shropshire Council	-1.24%
West Mercia Police Authority	0.00%
Shropshire & Wrekin Fire Authority	1.99%
Parish / Town Council (Average)	1.90%

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 the following former District Council areas: -

	2013/14 Band D £	2013/14 Annual Increase %
Former Bridgnorth DC	1,164.72	0.00
Former North Shropshire DC	1,164.72	0.00
Former Shrewsbury & Atcham BC	1,164.72	0.00

- 2.2 Approve a reduction in Council Tax for the following former District and Borough Authorities in order to complete the equalisation of Council Tax levels across the County as follows:

	2012/13 Band D £	2013/14 Band D £	2013/14 Annual Decrease %
Former Oswestry BC	1,216.58	1,164.72	-4.46
Former South Shropshire DC	1,216.62	1,164.72	-4.46

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.

- 2.3 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 the billing authority's area be as follows:

Property Band	2013/14 Charge £
A	776.48
B	905.89
C	1,035.31
D	1,164.72
E	1,423.55
F	1,682.37
G	1,941.20
H	2,329.44

- 2.4 Approve that a total precept of £115,632,994 be levied.
- 2.5 Approve the formal council tax resolution as set out in Appendix 1 to determine the levels of Council Tax for Shropshire Council for 2013/14.

REPORT

3. Risk Assessment & Opportunities Appraisal

- 3.1 The 2013/14 budget drawn up within the parameters detailed in the Financial Strategy agreed by Full Council on 16th January 2013 sets out the Council's approach to managing its finances over the period 2013/14 to 2022/23.

4. Financial Implications

- 4.1 The Council's Finance Strategy 2013/14 to 2022/23 identifies the financial implications of the overall strategic direction of the Authority.

5. Background

- 5.1. Council is expected to agree a net budget of £237,100m. This would result in an average Council Tax decrease for its own purposes, for 2013-14, of -1.24%.

5.2 Local Precepting Authorities

The Parish Precepts for 2013-14 total £5,567,224. These are detailed, on a Band D equivalent basis at Appendix 1 and Appendix 2 details the change in Band D amounts between 2012-13 and 2013-14.

5.3 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 £202,944m and will precept £17,743,259 from Shropshire. The Band D equivalent is £178.72, an increase of 0% from 2012-13.

The Shropshire & Wrekin Fire Authority met on 13 February 2012 to agree its precept requirement for 2013-14. The SWFA approved a net budget of £20.232m and a precept of £8,802,134 from Shropshire. This equates to a Band D equivalent of £88.66, a 1.99% increase from 2012-13.

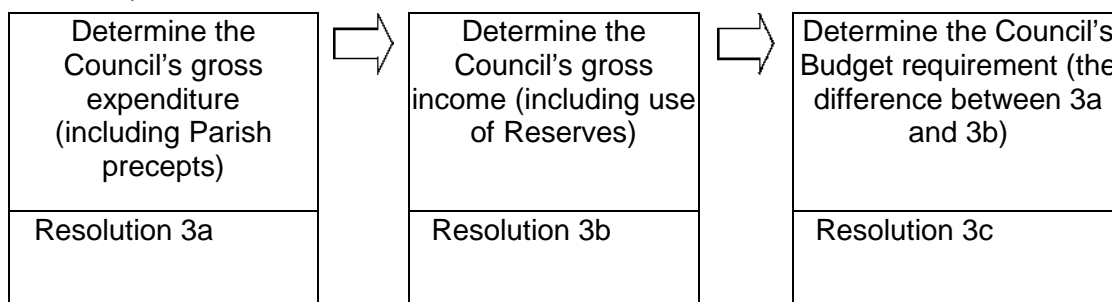
6. Special Items

- 6.1 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.

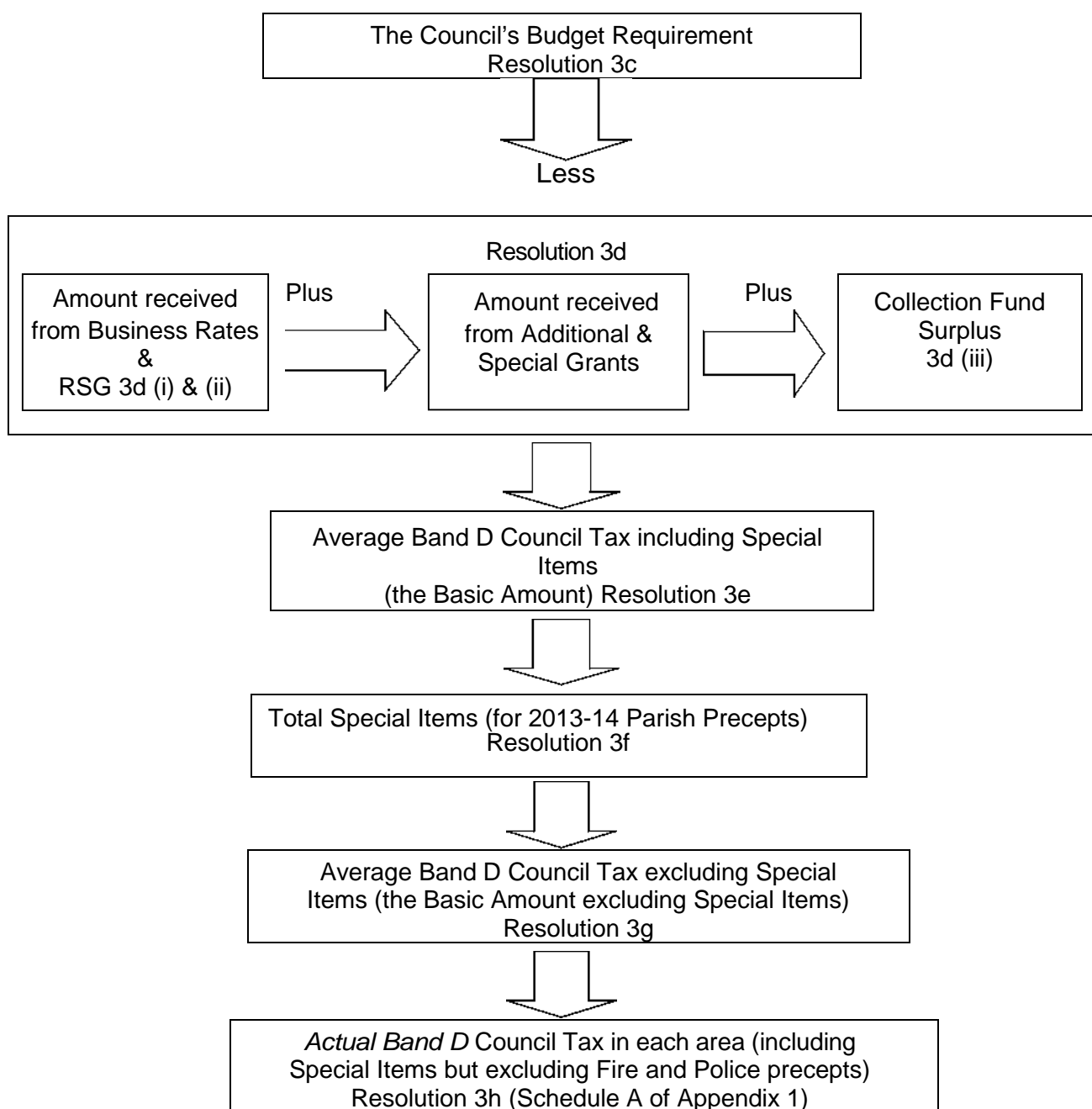
7. Setting the Council Tax

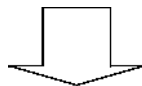
- 7.1 If the recommendations above are approved, the Council Tax for Shropshire Council services will be set at £1,164.72. After taking account of the Parishes, the Police Authority, and the Fire Authority, the average increase in Shropshire's tax levels will vary depending on the relevant area's tax charge. The details behind these charges are set out at Appendix 1.
- 7.2 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 Business Rates, Revenue Support 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.
- 7.3 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)

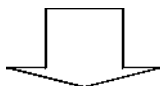




Actual Council Tax by Band in each area (including Special Items but excluding Fire and Police precepts)
Resolution 3i (Schedule B of Appendix 1)

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)

8. Legal

- 8.1 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**.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

Financial Strategy – 2013/14 to 2022/23.

Cabinet Member (Portfolio Holder)

All

Local Member

All

Appendices

Appendix 1

Appendix 1 Schedule A

Appendix 1 Schedule B

Appendix 1 Schedule C

Appendix 2

Appendix 1

COUNCIL TAX RESOLUTION 2013/14

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 12th December 2012 the Council calculated the following amounts for the year 2013/14 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) **99,279.65** 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	98.92
Acton Burnell, Frodesley, Pitchford, Ruckley & Langley	237.00
Acton Scott	36.08
Adderley	160.40
Alberbury with Cardeston	348.40
Albrighton	1,422.89
All Stretton, Smethcott & Woolstaston	157.81
Alveley & Romsley	789.34
Ashford Bowdler	32.70
Ashford Carbonel	172.01
Astley	183.04
Astley Abbotts	225.58
Aston Bottrell, Burwarton & Cleobury North	108.17
Atcham	113.36
Badger	54.53
Barrow	250.46
Baschurch	894.36
Bayston Hill	1,682.46
Beckbury	145.37
Bedstone & Bucknell	290.47
Berrington	319.98
Bettws-Y-Crwyn	79.21
Bicton	345.30
Billingsley, Deuxhill, Glazeley & Middleton Scriven	150.80
Bishops Castle Town	596.66
Bitterley	325.19
Bomere Heath & District	746.01
Bonningale	134.02
Boraston	72.31
Bridgnorth Town	4,235.56
Bromfield	108.39
Broseley Town	1,335.15
Buildwas	91.09
Burford	410.25
Cardington	191.63

Parish of:	Taxbase
Caynham	483.73
Chelmarsh	212.70
Cheswardine	366.63
Chetton	154.65
Childs Ercall	268.56
Chirbury with Brompton	320.95
Church Preen, Hughley & Kenley	112.43
Church Pulverbatch	152.28
Church Stretton & Little Stretton Town	2,030.15
Claverley	788.68
Clee St. Margaret	62.12
Cleobury Mortimer	1,007.29
Clive	226.96
Clun & Chapel Lawn	472.39
Clunbury	225.65
Clungunford	134.45
Cockshutt-cum-Petton	269.52
Condover	765.41
Coreley	120.97
Cound	192.14
Craven Arms Town	732.55
Cressage, Harley & Sheinton	382.40
Culmington	164.69
Diddlebury	247.46
Ditton Priors	308.12
Donington & Boscobel	570.56
Eardington	228.06
Easthope, Shipton & Stanton Long	187.27
Eaton-Under-Heywood & Hope Bowdler	175.74
Edgton	45.25
Ellesmere Rural	829.92
Ellesmere Town	1,203.08
Farlow	174.53
Ford	276.28
Great Hanwood	353.36
Great Ness & Little Ness	401.32
Greete	50.04
Grinshill	108.42
Hadnall	268.60
Highley	923.64
Hinstock	413.16
Hodnet	528.03
Hope Bagot	27.96
Hopesay	223.70
Hopton Cangeford & Stoke St. Milborough	152.80
Hopton Castle	39.59
Hopton Wafers	267.93
Hordley	93.99
Ightfield & Calverhall	180.19
Kemberton	113.91
Kinlet	371.68
Kinnerley	441.30
Knockin	107.24

Parish of:	Taxbase
Leebotwood & Longnor	189.23
Leighton & Eaton Constantine	201.70
Llanfairwaterdine	90.87
Llanyblodwel	248.43
Llanymynech & Pant	618.31
Longden	489.85
Loppington	249.10
Ludford	231.51
Ludlow Town	3,214.80
Lydbury North	214.79
Lydham & More	113.69
Mainstone & Colebatch	76.11
Market Drayton Town	3,528.92
Melverley	61.99
Milson & Neen Sollars	113.96
Minsterley	499.43
Montford	214.59
Moreton Corbett & Lee Brockhurst	116.68
Moreton Saye	191.14
Morville, Acton Round, Aston Eyre, Monkhopton & Upton Cressett	338.46
Much Wenlock Town	1,131.29
Munslow	169.30
Myddle & Broughton	528.39
Myndtown, Norbury, Ratlinghope & Wentnor	239.89
Nash	129.70
Neen Savage	142.97
Neenton	56.87
Newcastle	123.36
Norton-In-Hales	258.71
Onibury	117.31
Oswestry Rural	1,434.64
Oswestry Town	4,728.68
Pontesbury	1,122.69
Prees	961.00
Quatt Malvern	74.07
Richards Castle	129.85
Rushbury	259.04
Ruyton-XI-Towns	426.97
Ryton & Grindle	77.53
Selattyn & Gobowen	1,072.84
Shawbury	807.55
Sheriffhales	298.87
Shifnal Town	2,151.18
Shrewsbury Town	21,268.44
Sibdon Carwood	34.04
St. Martins	772.47
Stanton Lacy	156.94
Stanton-Upon-Hine Heath	217.22
Stockton	121.51
Stoke-Upon-Tern	418.88

Parish of:	Taxbase
Stottesdon & Sidbury	297.23
Stowe	47.29
Sutton Maddock	102.66
Sutton-Upon-Tern	388.87
Tasley	371.16
Tong	110.23
Uffington	98.17
Upton Magna	119.62
Welshampton & Lyneal	325.50
Wem Rural	615.46
Wem Town	1,780.24
West Felton	489.70
Westbury	501.75
Weston Rhyn	752.45
Weston-Under-Redcastle	119.37
Wheathill	71.06
Whitchurch Rural	535.72
Whitchurch Town	2,829.14
Whittington	756.96
Whitton	48.21
Whixall	307.14
Wistanstow	317.60
Withington	97.83
Woore	519.02
Worfield & Rudge	846.50
Worthen with Shelve	744.01
Wroxeter & Uppington	145.67
	99,279.65

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 2013/14 in accordance with Sections 32 to 36 of The Act :-

	Description	Amount £	Notes
A	Gross Expenditure	657,031,181	Gross expenditure including Parish precepts in accordance with s32(2) (a)-(e) of the Act.
B	Gross Income	419,931,773	Gross income including the use of reserves in accordance with s32(3) (a)-(c) of the Act.
C	Budget Requirement	237,099,408	The budget requirement in accordance with s32(4) of the Act
	i) Business Rates	48,030,292	From the finance settlement
	ii) New Homes Bonus Topslice	378,230	From the finance settlement
	iii) Revenue Support Grant	67,074,002	From the finance settlement
	iv) Transfer from Collection Fund	416,666	Collection Fund surplus in accordance with s97 of the Local Government Finance Act 1988 and regulations made under s98 of the 1988 Act.
D	v) Total of (D i-iv) inclusive	115,899,190	Business Rates, RSG, special grants and Collection Fund surplus.

E	Basic Amount of Council Tax	1,220.81	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.
F	Total of Special Items	5,567,224	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	1,164.72	Item (c) - (d) - (f) divided by tax base(resolution 2(a)) in accordance with s34(2) of the Act.
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 2013/14 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 – 2013/14							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Shropshire & Wrekin Fire Authority	59.11	68.96	78.81	88.66	108.36	128.06	147.77	177.32
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 2013/14 for each of the categories of dwellings in the Council's area

