



Committee and Date

Council

27th February 2014

Item

11

Public

COUNCIL TAX RESOLUTION 2014/15

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1. Summary

- 1.1 This report details the budget requirement for 2014/15 and sets the council tax precept to be levied.
- 1.2 The Council Tax increases approved by the various precepting authorities for the 2014/15 financial year are summarised below:

Precepting Authority	Increase Over 2013/14
Shropshire Council	0.00%
West Mercia Police & Crime Commissioner	1.99%
Shropshire & Wrekin Fire Authority	1.99%
Parish / Town Council (Average)	4.86%

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 of £1,164.72 in the billing authority's area, 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) Regulations 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 to be as follows:

Property Band	2014/15 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 £117,025,463 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 2014/15.

REPORT

3. Risk Assessment & Opportunities Appraisal

- 3.1 The 2014/15 budget drawn up within the parameters detailed in the Financial Strategy agreed by Cabinet on 19 February 2014 sets out the Council's approach to managing its finances over the period 2014/15 to 2016/17.

4. Financial Implications

- 4.1 The Council's Finance Strategy 2014/15 to 2016/17 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 £223.445m. This would result in an average Council Tax rise for its own purposes, for 2014/15, of 0.00%.

5.2 Local Precepting Authorities

The Parish Precepts for 2014/15 total £5,907,850. These are detailed, on a Band D equivalent basis at Appendix 2 which also details the change in Band D amounts between 2013/14 and 2014/15.

5.3 Major Precepting Authorities

The West Mercia Police & Crime Commissioner (WMP&CC) met on the 17 February 2014 to agree its precept requirement for 2014/15. The WMP&CC approved a net budget of £202.253m and will precept £18,314,618 from Shropshire. The Band D equivalent is £182.28, an increase of 1.99% from 2013/14.

The Shropshire & Wrekin Fire Authority (S&WFA) will meet on 26 February 2014 to agree its precept requirement for 2014/15. The recommendation to S&WFA is that they approve a net budget of £21.380m and a precept of £9,084,967 from Shropshire. This will equate to a Band D equivalent of £90.42, a 1.99% increase from 2013/14. The information in this report assumes the recommendation is approved. If this is not the case, a revised Appendix 1, Schedule C will be issued prior to the Council meeting.

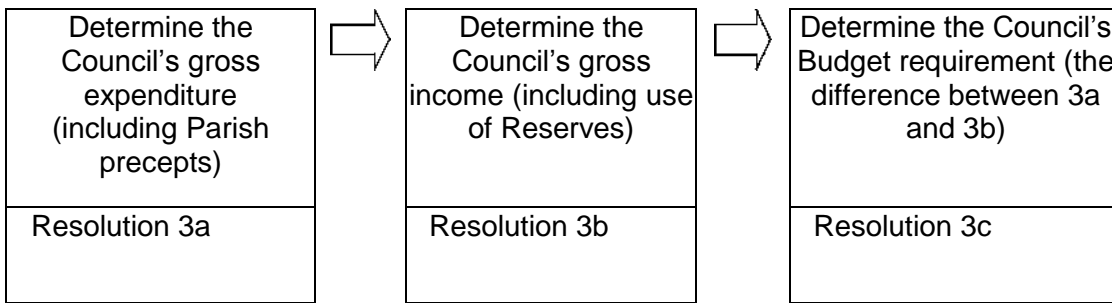
6. Special Items

- 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 2.

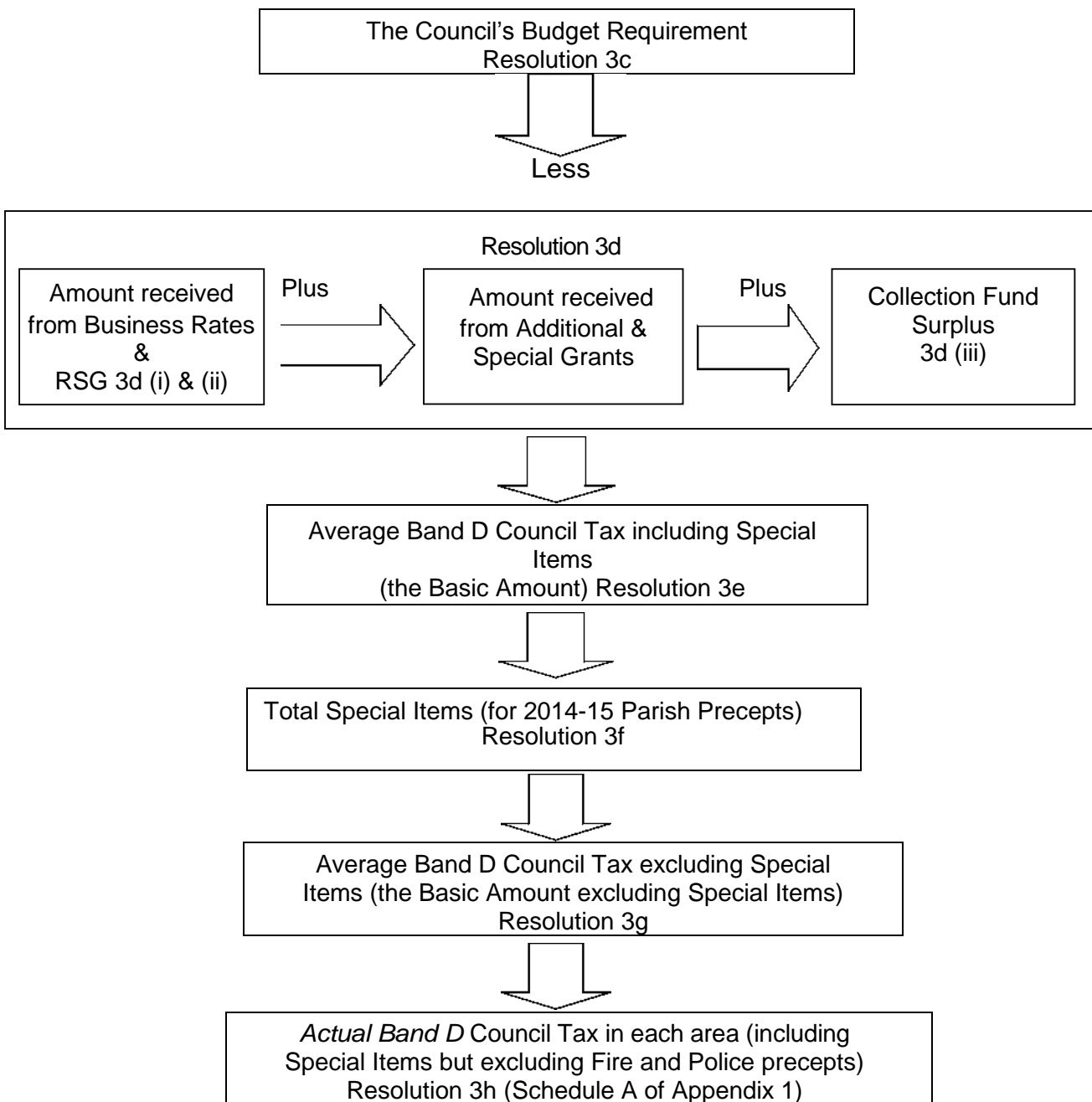
7. Setting the Council Tax

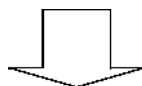
- 7.1 If the recommendations above are approved, the Band D Council Tax for Shropshire Council services will be set at £1,164.72. After taking account of the Parishes, the Police & Crime Commissioner, and the Fire Authority, the average increase in Shropshire's tax levels will vary depending on the relevant 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 Authority and the Police & Crime Commissioner 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)

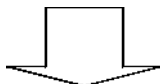




Actual Council Tax by Band in each area (including Special Items but excluding Fire and Police precepts)
Resolution 3i (Schedule B of Appendix 1)

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 & Crime Commissioner and Fire Authority
Resolutions 4



Council Tax by Band including Police & Crime Commissioner 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 - 2014/15 to 2016/17.

Cabinet Member (Portfolio Holder)

All

Local Member

All

Appendices

Appendix 1 Council Tax Resolution 2014/15.

Appendix 1 Schedule A - Band D Council Tax for Combined Shropshire Council and Parish/Town Councils 2014/15.

Appendix 1 Schedule B – Council Tax for Combined Shropshire Council and Parish/Town Councils 2014/15 by each valuation Band.

Appendix 1 Schedule C - Council Tax for Combined Shropshire Council, Parish/Town Councils , Police and Fire 2014/15.

Appendix 2 – Basic Amounts of Council Tax at Band D for Parish/Town Councils 2014/15.

Appendix 1

COUNCIL TAX RESOLUTION 2014/15

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 19th December 2013 the Council calculated the following amounts for the year 2014/15 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) **100,475.19** being the number 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	104.15
Acton Burnell, Frodesley, Pitchford, Ruckley & Langley	235.48
Acton Scott	35.86
Adderley	165.90
Alberbury with Cardeston	357.18
Albrighton	1,436.48
All Stretton, Smethcott & Woolstaston	160.97
Alveley & Romsley	795.21
Ashford Bowdler	34.74
Ashford Carbonel	175.31
Astley	188.16
Astley Abbots	231.54
Aston Botterell, Burwarton & Cleobury North	108.20
Atcham	112.46
Badger	54.12
Barrow	261.23
Baschurch	892.98
Bayston Hill	1,683.42
Beckbury	145.94
Bedstone & Bucknell	301.31
Berrington	321.57
Bettws-Y-Crwyn	81.07
Bicton	362.34
Billingsley, Deuxhill, Glazeley & Middleton Scriven	154.79
Bishops Castle Town	607.62
Bitterley	325.11
Bomere Heath & District	741.74
Bonningale	133.11
Boraston	73.36
Bridgnorth Town	4,284.98
Bromfield	112.00
Broseley Town	1,367.75
Buildwas	92.74
Burford	414.01
Cardington	193.33

Parish of:	Taxbase
Caynham	483.14
Chelmarsh	218.99
Cheswardine	363.16
Chetton	156.35
Childs Ercall	277.10
Chirbury with Brompton	323.62
Church Preen, Hughley & Kenley	115.25
Church Pulverbatch	158.27
Church Stretton & Little Stretton Town	2,048.93
Claverley	810.27
Clee St. Margaret	65.24
Cleobury Mortimer	1,042.17
Clive	224.54
Clun & Chapel Lawn	477.16
Clunbury	237.64
Clungunford	136.44
Cockshutt-cum-Petton	277.02
Condover	775.61
Coreley	124.87
Cound	194.57
Craven Arms Town	738.81
Cressage, Harley & Sheinton	383.33
Culmington	168.94
Diddlebury	250.01
Ditton Priors	310.68
Donington & Boscobel	565.97
Eardington	231.41
Easthope, Shipton & Stanton Long	191.21
Eaton-Under-Heywood & Hope Bowdler	175.79
Edgton	45.85
Ellesmere Rural	831.24
Ellesmere Town	1,224.88
Farlow	181.24
Ford	279.98
Great Hanwood	350.58
Great Ness & Little Ness	404.46
Greete	50.72
Grinshill	108.68
Hadnall	268.53
Highley	943.00
Hinstock	411.96
Hodnet	534.38
Hope Bagot	28.77
Hopesay	226.64
Hopton Cangeford & Stoke St. Milborough	155.19
Hopton Castle	39.63
Hopton Wafers	264.61
Hordley	97.94
Ightfield & Calverhall	178.34
Kemberton	113.96
Kinlet	373.87
Kinnerley	446.96
Knockin	110.41

Parish of:	Taxbase
Leebotwood & Longnor	187.11
Leighton & Eaton Constantine	199.93
Llanfairwaterdine	95.27
Llanyblodwel	250.83
Llanymynech & Pant	617.99
Longden	485.31
Loppington	234.39
Ludford	238.44
Ludlow Town	3,230.92
Lydbury North	214.72
Lydham & More	119.92
Mainstone & Colebatch	82.29
Market Drayton Town	3,510.89
Melverley	50.30
Milson & Neen Sollars	119.52
Minsterley	512.09
Montford	217.95
Moreton Corbett & Lee Brockhurst	117.48
Moreton Saye	190.27
Morville, Acton Round, Aston Eyre, Monkhopton & Upton Cressett	342.44
Much Wenlock Town	1,144.10
Munslow	167.96
Myddle & Broughton	550.73
Myndtown, Norbury, Ratlinghope & Wentnor	249.44
Nash	130.42
Neen Savage	148.62
Neenton	56.55
Newcastle	122.90
Norton-In-Hales	258.85
Onibury	120.94
Oswestry Rural	1,471.38
Oswestry Town	4,774.43
Pontesbury	1,122.90
Prees	985.24
Quatt Malvern	79.76
Richards Castle	131.32
Rushbury	260.04
Ruyton-XI-Towns	431.20
Ryton & Grindle	76.08
Selattyn & Gobowen	1,063.21
Shawbury	798.04
Sheriffhales	311.57
Shifnal Town	2,224.90
Shrewsbury Town	21,531.77
Sibdon Carwood	34.68
St. Martins	777.59
Stanton Lacy	156.05
Stanton-Upon-Hine Heath	218.21
Stockton	122.36
Stoke-Upon-Tern	427.71

Parish of:	Taxbase
Stottesdon & Sidbury	304.82
Stowe	47.69
Sutton Maddock	101.78
Sutton-Upon-Tern	392.55
Tasley	391.58
Tong	111.39
Uffington	96.97
Upton Magna	115.33
Welshampton & Lyneal	341.83
Wem Rural	631.02
Wem Town	1,791.35
West Felton	497.40
Westbury	510.21
Weston Rhyn	771.56
Weston-Under-Redcastle	118.99
Wheathill	73.58
Whitchurch Rural	540.07
Whitchurch Town	2,880.19
Whittington	757.69
Whitton	48.92
Whixall	316.17
Wistanstow	322.94
Withington	99.34
Woore	539.85
Worfield & Rudge	856.76
Worthen with Shelve	752.16
Wroxeter & Uppington	151.57
Shropshire Council	100,475.19

being the amounts calculated by the Council in accordance with Regulation 6 of The Regulations, as the numbers of its Council Tax taxbase 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 2014/15 in accordance with Sections 32 to 36 of The Act:

	Description	Amount £	Notes
W			
A	Gross Expenditure	578,046,510	Gross expenditure including Parish precepts in accordance with s32(2) (a) - (e) of the Act.
B	Gross Income	348,693,710	Gross income including the use of reserves in accordance with s32(3) (a) - (c) of the Act.
C	Budget Requirement	229,352,800	The budget requirement in accordance with s32(4) of the Act
D	i) Business Rates	48,173,478	From the LG Finance Settlement
	ii) New Homes Bonus Topslice	154,558	From the LG Finance Settlement
	iii) Revenue Support Grant	57,058,059	From the LG Finance Settlement
	iv) Transfer from Collection Fund	1,033,493	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-iv) inclusive	106,419,588	Business Rates, RSG, special grants and Collection Fund surplus.
E	Basic Amount of Council Tax	1,223.52	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	5,907,850	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 2014/15 the West Mercia Police & Crime Commissioner 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 – 2014/15							
	A £	B £	C £	D £	E £	F £	G £	H £
Shropshire & Wrekin Fire Authority	60.28	70.33	80.37	90.42	110.51	130.61	150.70	180.84
West Mercia Police & Crime Commissioner	121.52	141.77	162.03	182.28	222.79	263.29	303.80	364.56

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 in Schedule C Appendix 1 as the amounts of Council Tax for the year 2014/15 for each of the categories of dwellings in the Council's area.