

**Committee and Date**  
Council

23 February 2017

10.00 am

## **COUNCIL TAX RESOLUTION 2017/18**

**Responsible Officer** James Walton

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### **1. Summary**

- 1.1 This report details the budget requirement for 2017/18 and sets the council tax precept to be levied.
- 1.2 The Council Tax increases approved by the various precepting authorities for the 2017/18 financial year are summarised below:

<b>Precepting Authority</b>	<b>Increase Over 2016/17</b>
Shropshire Council	3.99%
West Mercia Police & Crime Commissioner	0.00%
Shropshire & Wrekin Fire Authority	0.50%
Parish / Town Council (Average)	5.77%

### **2. Recommendations**

Members are asked to:

- 2.1 Approve a 3.99% Council Tax rise resulting in a basic amount of council tax for a Band D property of £1,259.51 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.

- 2.2 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 the billing authority's area to be as follows:

<b>Property Band</b>	<b>2017/18 Charge £</b>
A	839.68
B	979.62
C	1,119.57
D	1,259.51
E	1,539.40
F	1,819.29
G	2,099.19
H	2,519.02

- 2.3 Approve that a total precept of £134,220,817 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 2017/18.

## **REPORT**

### **3. Risk Assessment & Opportunities Appraisal**

- 3.1 The 2017/18 budget drawn up within the parameters detailed in the Financial Strategy agreed by Cabinet on 8 February 2017 sets out the Council's approach to managing its finances over the period 2017/18 to 2019/20.

### **4. Financial Implications**

- 4.1 The Council's Financial Strategy 2017/18 to 2019/20 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 £206.073m. This would result in an average Council Tax rise for its own purposes, for 2017/18, of 3.99%. In setting this increase, Shropshire Council has used the additional flexibility to increase its council tax above the core referendum principle by utilizing the 2% increase to specifically fund adult social care duties and responsibilities in 2017/18.

#### **5.2 Local Precepting Authorities**

The Parish Precepts for 2017/18 total £7,155,056. These are detailed, on a Band D equivalent basis at Appendix 2 which also details the change in Band D amounts between 2016/17 and 2017/18.

#### **5.3 Major Precepting Authorities**

The West Mercia Police & Crime Commissioner (WMP&CC) met on the 07 February 2017 to agree its precept requirement for 2017/18. The WMP&CC approved a net budget of £202.455m and will precept £20,205,307 from Shropshire. The Band D equivalent is £189.60, an increase of 0% from 2016/17.

The Shropshire & Wrekin Fire Authority (S&WFA) will meet on 22 February 2017 to agree its precept requirement for 2016/17. The recommendation to S&WFA is that they approve a net budget of £21.313m and a precept of £10,072,610 from Shropshire. This will equate to a Band D equivalent of £94.52, a 0.5% increase from 2016/17. 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.

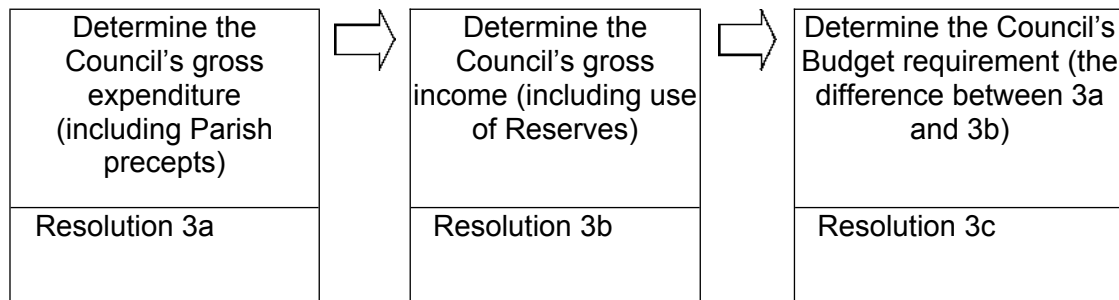
## **6. Special Items**

- 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.

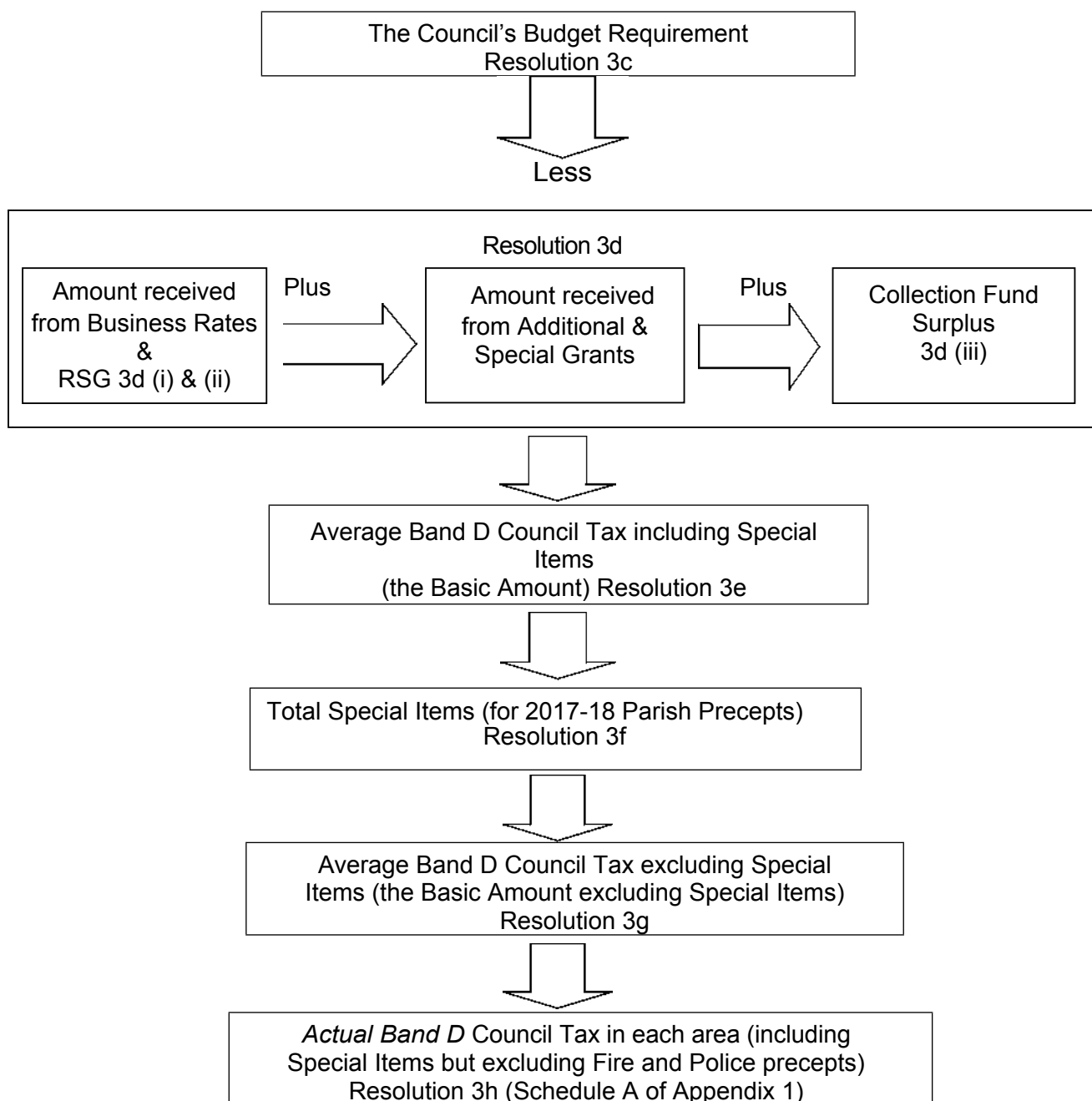
## **7. Setting the Council Tax**

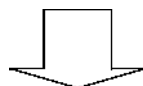
- 7.1 If the recommendations above are approved, the Band D Council Tax for Shropshire Council services will be set at £1,259.51. After taking account of the Parishes, the Police & Crime Commissioner, and the Fire Authority, the average increase in Shropshire's tax levels will vary depending on the relevant 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)

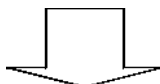




Actual Council Tax by Band in each area (including  
Special Items but excluding Fire and Police precepts)  
Resolution 3i (Schedule B of Appendix 1)

### **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 - 2017/18 to 2019/20.

**Cabinet Member (Portfolio Holder)**

All

**Local Member**

All

### **Appendices**

Appendix 1 Council Tax Resolution 2017/18

Appendix 1 Schedule A - Band D Council Tax for Combined Shropshire Council and Parish/Town Councils 2017/18

Appendix 1 Schedule B - Council Tax for Combined Shropshire Council and Parish/Town Councils 2017/18 by each valuation Band

Appendix 1 Schedule C - Council Tax for Combined Shropshire Council, Parish/Town Councils , Police and Fire 2017/18

Appendix 2 - Basic Amounts of Council Tax at Band D for Parish/Town Councils 2017/18

**Appendix 1****COUNCIL TAX RESOLUTION 2017/18**

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 15<sup>th</sup> December 2016 the Council calculated the following amounts for the year 2017/18 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) 106,565.90** 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)**

<b>Parish of:</b>	<b>Taxbase</b>
Abdon & Heath	106.27
Acton Burnell, Frodesley, Pitchford, Ruckley & Langley	247.33
Acton Scott	35.33
Adderley	186.11
Alberbury with Cardeston	368.17
Albrighton	1,487.54
All Stretton, Smethcott & Woolstaston	166.86
Alveley & Romsley	826.93
Ashford Bowdler	38.10
Ashford Carbonel	185.81
Astley	193.43
Astley Abbots	238.19
Aston Bottrell, Burwarton & Cleobury North	114.09
Atcham	121.48
Badger	53.79
Barrow	260.09
Baschurch	984.52
Bayston Hill	1,750.28
Beckbury	149.82
Bedstone & Bucknell	297.87
Berrington	341.43
Bettws-Y-Crwyn	86.71
Bicton	438.90
Billingsley, Deuxhill, Glazeley & Middleton Scriven	160.29
Bishops Castle Town	623.16
Bitterley	335.70
Bomere Heath & District	783.29
Bonningale	138.78
Boraston	74.50
Bridgnorth Town	4,478.45
Bromfield	115.08
Broseley Town	1,432.09
Buildwas	98.72
Burford	429.26
Cardington	200.39

<b>Parish of:</b>	<b>Taxbase</b>
Caynham	491.66
Chelmarsh	217.50
Cheswardine	382.30
Chetton	155.95
Childs Ercall	286.49
Chirbury with Brompton	328.89
Church Preen, Hughley & Kenley	121.34
Church Pulverbatch	162.46
Church Stretton & Little Stretton Town	2,124.28
Claverley	841.83
Clee St. Margaret	69.23
Cleobury Mortimer	1,123.64
Clive	233.42
Clun & Chapel Lawn	492.97
Clunbury	237.31
Clungunford	142.06
Cockshutt-cum-Petton	282.82
Condover	814.40
Coreley	132.39
Cound	207.24
Craven Arms Town	778.96
Cressage, Harley & Sheinton	400.78
Culmington	165.21
Diddlebury	258.92
Ditton Priors	325.52
Donington & Boscobel	587.57
Eardington	237.62
Easthope, Shipton & Stanton Long	201.68
Eaton-Under-Heywood & Hope Bowdler	178.29
Edgton	45.45
Ellesmere Rural	879.78
Ellesmere Town	1,365.36
Farlow	179.31
Ford	287.80
Great Hanwood	367.38
Great Ness & Little Ness	434.25
Greete	49.57
Grinshill	110.90
Hadnall	306.47
Highley	1,008.69
Hinstock	427.00
Hodnet	548.21
Hope Bagot	28.96
Hopesay	232.59
Hopton Cangeford & Stoke St. Milborough	159.55
Hopton Castle	38.25
Hopton Wafers	274.29
Hordley	100.02
Ightfield & Calverhall	187.70
Kemberton	115.96
Kinlet	399.93
Kinnerley	483.06
Knockin	116.20



<b>Parish of:</b>	<b>Taxbase</b>
Leebotwood & Longnor	195.43
Leighton & Eaton Constantine	206.53
Llanfairwaterdine	98.59
Llanyblodwel	261.66
Llanymynech & Pant	653.16
Longden	514.46
Loppington	268.22
Ludford	243.58
Ludlow Town	3,379.80
Lydbury North	218.44
Lydham & More	124.07
Mainstone & Colebatch	86.33
Market Drayton Town	3,687.68
Melverley	52.46
Milson & Neen Sollars	121.57
Minsterley	554.52
Montford	221.84
Moreton Corbett & Lee Brockhurst	126.50
Moreton Say	200.25
Morville, Acton Round, Aston Eyre, Monkhopton & Upton Cressett	350.27
Much Wenlock Town	1,183.68
Munslow	176.02
Myddle & Broughton	588.24
Myndtown, Norbury, Ratlinghope & Wentnor	255.11
Nash	138.11
Neen Savage	153.57
Neenton	64.45
Newcastle	126.05
Norton-In-Hales	263.24
Onibury	129.47
Oswestry Rural	1,555.63
Oswestry Town	5,057.03
Pontesbury	1,175.47
Prees	1,041.62
Quatt Malvern	86.05
Richards Castle	133.53
Rushbury	267.21
Ruyton-XI-Towns	449.91
Ryton & Grindle	77.91
Selattyn & Gobowen	1,171.67
Shawbury	811.86
Sheriffhales	318.30
Shifnal Town	2,567.50
Shrewsbury Town	23,381.59
Sibdon Carwood	35.42
St. Martins	860.51
Stanton Lacy	165.83
Stanton-Upon-Hine Heath	220.23
Stockton	129.75
Stoke-Upon-Tern	457.96
Stottesdon & Sidbury	312.66
Stowe	47.72
Sutton Maddock	108.25
Sutton-Upon-Tern	405.11
Tasley	395.93
Tong	117.64

<b>Parish of:</b>	<b>Taxbase</b>
Uffington	99.39
Upton Magna	154.36
Welshampton & Lyneal	353.38
Wem Rural	663.20
Wem Town	1,911.97
West Felton	518.26
Westbury	524.87
Weston Rhyn	821.70
Weston-Under-Redcastle	123.05
Wheathill	74.05
Whitchurch Rural	552.33
Whitchurch Town	3,062.00
Whittington	820.90
Whitton	56.65
Whixall	329.66
Wistanstow	327.61
Withington	104.45
Woore	572.33
Worfield & Rudge	906.09
Worthen with Shelve	757.75
Wroxeter & Uppington	158.14
<b>Shropshire Council</b>	<b>106,565.90</b>

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 2017/18 in accordance with Sections 32 to 36 of The Act:

	Description	Amount £	Notes
A	Gross Expenditure	570,504,562	Gross expenditure including Parish precepts in accordance with s32(2) (a) - (e) of the Act.
B	Gross Income	357,276,492	Gross income including the use of reserves in accordance with s32(3) (a) - (c) of the Act.
C	Budget Requirement	213,228,070	The budget requirement in accordance with s32(4) of the Act
D	i) Business Rates  ii) Revenue Support Grant  iii) Transfer to Collection Fund  iv) Total of (D i-iv) inclusive	47,242,517  20,447,511  4,162,170  71,852,198	From the LG Finance Settlement  From the LG Finance Settlement  Collection Fund surplus in accordance with s97 of the Local Government Finance Act 1988 and regulations made under s98 of the 1988 Act  Business Rates, RSG, special grants and Collection Fund surplus.
E	Basic Amount of Council Tax	1,326.65	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	7,155,056	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	1,259.51	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..

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4. That it be noted that for the year 2017/18 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 – 2017/18							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Shropshire & Wrekin Fire Authority	63.01	73.52	84.02	94.52	115.52	136.53	157.53	189.04
West Mercia Police & Crime Commissioner	126.40	147.47	168.53	189.60	231.73	273.87	316.00	379.20

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 2017/18 for each of the categories of dwellings in the Council's area.