



<u>Committee and Date</u>
Council
26 February 2015
10.00 am

<u>Item</u>
12
Public

COUNCIL TAX RESOLUTION 2015/16

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1. Summary

- 1.1 This report details the budget requirement for 2015/16 and sets the council tax precept to be levied.
- 1.2 The Council Tax increases approved by the various precepting authorities for the 2015/16 financial year are summarised below:

Precepting Authority	Increase Over 2014/15
Shropshire Council	0.00%
West Mercia Police & Crime Commissioner	1.99%
Shropshire & Wrekin Fire Authority	1.99%
Parish / Town Council (Average)	4.73%

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	2015/16 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 £119,280,524 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 2015/16.

REPORT

3. Risk Assessment & Opportunities Appraisal

- 3.1 The 2015/16 budget drawn up within the parameters detailed in the Financial Strategy agreed by Cabinet on 11 February 2015 sets out the Council's approach to managing its finances over the period 2015/16 to 2017/18.

4. Financial Implications

- 4.1 The Council's Business Plan and 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 £215.843m. This would result in an average Council Tax rise for its own purposes, for 2015/16, of 0.00%.

5.2 Local Precepting Authorities

The Parish Precepts for 2015/16 total £6,306,679. These are detailed, on a Band D equivalent basis at Appendix 2 which also details the change in Band D amounts between 2014/15 and 2015/16.

5.3 Major Precepting Authorities

The West Mercia Police & Crime Commissioner (WMP&CC) met on the 17 February 2015 to agree its precept requirement for 2015/16. The WMP&CC approved a net budget of £200.033m and will precept £19,038,714 from Shropshire. The Band D equivalent is £185.90, an increase of 1.99% from 2014/15.

The Shropshire & Wrekin Fire Authority (S&WFA) will meet on 25 February 2015 to agree its precept requirement for 2015/16. The recommendation to S&WFA is that they approve a net budget of £21.441m and a precept of £9,444,373 from Shropshire. This will equate to a Band D equivalent of £92.22, a 1.99% increase from 2014/15. 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.

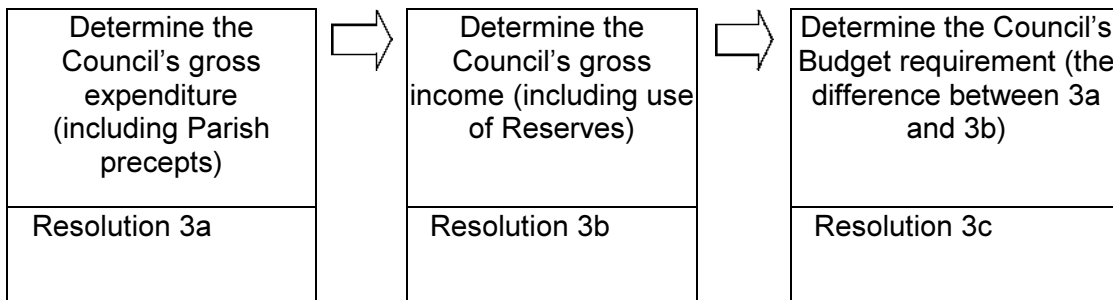
6. Special Items

- 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.

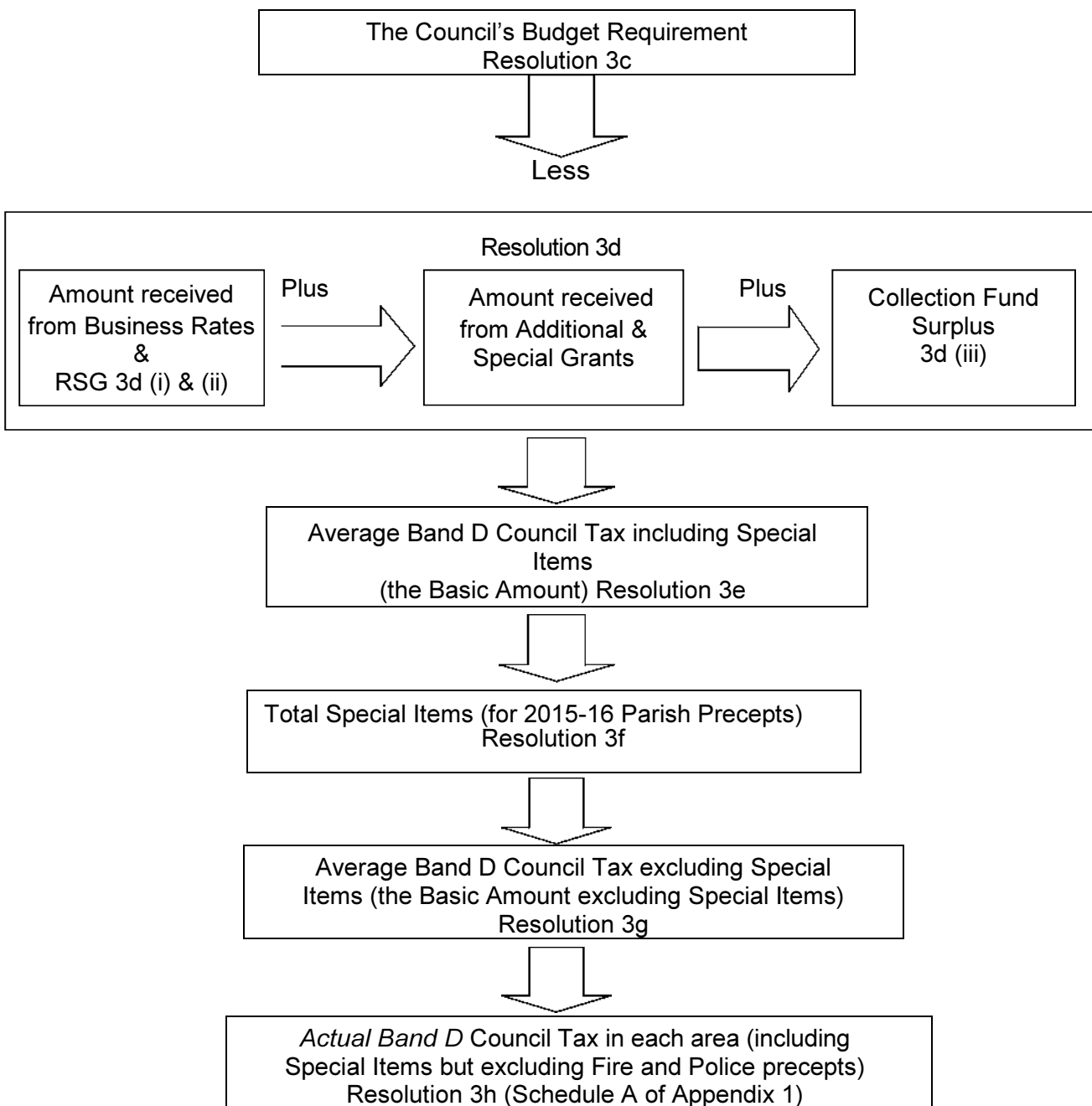
7. Setting the Council Tax

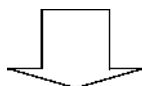
- 7.1 If the recommendations above are approved, the Band D Council Tax for Shropshire Council services will be set at £1,164.72. After taking account of the Parishes, the Police & Crime Commissioner, and the Fire Authority, the average increase in Shropshire's tax levels will vary depending on the relevant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

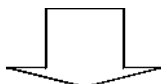




Actual Council Tax by Band in each area (including Special Items but excluding Fire and Police precepts)
Resolution 3i (Schedule B of Appendix 1)

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 - 2015/16 to 2017/18.

Cabinet Member (Portfolio Holder)

All

Local Member

All

Appendices

Appendix 1 Council Tax Resolution 2015/16

Appendix 1 Schedule A - Band D Council Tax for Combined Shropshire Council and Parish/Town Councils 2015/16

Appendix 1 Schedule B - Council Tax for Combined Shropshire Council and Parish/Town Councils 2015/16 by each valuation Band

Appendix 1 Schedule C - Council Tax for Combined Shropshire Council, Parish/Town Councils, Police and Fire 2015/16

Appendix 2 - Basic Amounts of Council Tax at Band D for Parish/Town Councils 2015/16

Appendix 1

COUNCIL TAX RESOLUTION 2015/16

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 18th December 2014 the Council calculated the following amounts for the year 2015/16 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) **102,411.33** 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	104.01
Acton Burnell, Frodesley, Pitchford, Ruckley & Langley	234.08
Acton Scott	34.74
Adderley	168.37
Alberbury with Cardeston	360.37
Albrighton	1,445.85
All Stretton, Smethcott & Woolstaston	165.42
Alveley & Romsley	806.53
Ashford Bowdler	33.65
Ashford Carbonel	179.51
Astley	190.09
Astley Abbots	233.87
Aston Botterell, Burwarton & Cleobury North	111.76
Atcham	120.79
Badger	54.06
Barrow	261.63
Baschurch	911.35
Bayston Hill	1,708.06
Beckbury	146.16
Bedstone & Bucknell	300.49
Berrington	328.61
Bettws-Y-Crwyn	81.21
Bicton	355.01
Billingsley, Deuxhill, Glazeley & Middleton Scriven	152.92
Bishops Castle Town	614.60
Bitterley	329.41
Bomere Heath & District	762.99
Bonningale	137.05
Boraston	75.78
Bridgnorth Town	4,368.65
Bromfield	115.11
Broseley Town	1,353.11
Buildwas	92.98
Burford	426.89
Cardington	198.65

Parish of:	Taxbase
Caynham	483.81
Chelmarsh	216.20
Cheswardine	370.31
Chetton	155.69
Childs Ercall	276.22
Chirbury with Brompton	328.29
Church Preen, Hughley & Kenley	116.92
Church Pulverbatch	158.83
Church Stretton & Little Stretton Town	2,086.82
Claverley	815.14
Clee St. Margaret	67.16
Cleobury Mortimer	1,094.03
Clive	229.47
Clun & Chapel Lawn	483.60
Clunbury	242.78
Clungunford	140.71
Cockshutt-cum-Petton	278.69
Condover	783.68
Coreley	130.14
Cound	199.56
Craven Arms Town	741.53
Cressage, Harley & Sheinton	392.46
Culmington	168.22
Diddlebury	253.58
Ditton Priors	317.21
Donington & Boscobel	576.81
Eardington	230.32
Easthope, Shipton & Stanton Long	192.43
Eaton-Under-Heywood & Hope Bowdler	178.58
Edgton	46.04
Ellesmere Rural	852.84
Ellesmere Town	1,310.32
Farlow	178.15
Ford	285.48
Great Hanwood	354.33
Great Ness & Little Ness	411.24
Greete	49.14
Grinshill	108.91
Hadnall	272.54
Highley	962.18
Hinstock	421.73
Hodnet	537.68
Hope Bagot	28.30
Hopesay	229.94
Hopton Cangeford & Stoke St. Milborough	155.82
Hopton Castle	39.56
Hopton Wafers	268.58
Hordley	97.16
Ightfield & Calverhall	181.52
Kemberton	115.95
Kinlet	387.99
Kinnerley	455.43
Knockin	109.38

Parish of:	Taxbase
Leebotwood & Longnor	191.18
Leighton & Eaton Constantine	199.04
Llanfairwaterdine	99.97
Llanyblodwel	257.50
Llanymynech & Pant	638.09
Longden	491.51
Loppington	256.16
Ludford	239.94
Ludlow Town	3,286.21
Lydbury North	212.99
Lydham & More	117.94
Mainstone & Colebatch	82.50
Market Drayton Town	3,559.80
Melverley	53.06
Milson & Neen Sollars	119.61
Minsterley	514.49
Montford	220.19
Moreton Corbett & Lee Brockhurst	120.76
Moreton Saye	191.54
Morville, Acton Round, Aston Eyre, Monkhopton & Upton Cressett	346.45
Much Wenlock Town	1,162.76
Munslow	169.34
Myddle & Broughton	573.06
Myndtown, Norbury, Ratlinghope & Wentnor	248.05
Nash	130.27
Neen Savage	145.90
Neenton	63.26
Newcastle	127.67
Norton-In-Hales	258.93
Onibury	127.18
Oswestry Rural	1,467.98
Oswestry Town	4,857.42
Pontesbury	1,149.69
Prees	1,000.22
Quatt Malvern	85.53
Richards Castle	132.75
Rushbury	262.87
Ruyton-XI-Towns	436.12
Ryton & Grindle	78.00
Selattyn & Gobowen	1,112.81
Shawbury	810.05
Sheriffhales	308.62
Shifnal Town	2,353.08
Shrewsbury Town	22,057.69
Sibdon Carwood	34.50
St. Martins	794.19
Stanton Lacy	158.67
Stanton-Upon-Hine Heath	218.96
Stockton	125.04
Stoke-Upon-Tern	441.20

Parish of:	Taxbase
Stottesdon & Sidbury	309.42
Stowe	48.50
Sutton Maddock	102.39
Sutton-Upon-Tern	397.13
Tasley	395.00
Tong	115.00
Uffington	97.97
Upton Magna	134.82
Welshampton & Lyneal	347.64
Wem Rural	639.71
Wem Town	1,807.37
West Felton	501.60
Westbury	516.40
Weston Rhyn	784.39
Weston-Under-Redcastle	120.18
Wheathill	71.62
Whitchurch Rural	549.15
Whitchurch Town	2,912.10
Whittington	793.35
Whitton	53.56
Whixall	316.93
Wistanstow	328.94
Withington	102.72
Woore	556.81
Worfield & Rudge	867.73
Worthen with Shelve	760.00
Wroxeter & Uppington	157.00
Shropshire Council	102,411.33

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 2015/16 in accordance with Sections 32 to 36 of The Act:

	Description	Amount £	Notes
W			
A	Gross Expenditure	582,685,489	Gross expenditure including Parish precepts in accordance with s32(2) (a) - (e) of the Act.
B	Gross Income	360,536,250	Gross income including the use of reserves in accordance with s32(3) (a) - (c) of the Act.
C	Budget Requirement	222,149,239	The budget requirement in accordance with s32(4) of the Act
D	i) Business Rates	49,202,537	From the LG Finance Settlement
	ii) New Homes Bonu+s Topslice	394,940	From the LG Finance Settlement
	iii) Revenue Support Grant	43,760,146	From the LG Finance Settlement
	iv) Transfer from Collection Fund	3,204,413	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	96,562,036	Business Rates, RSG, special grants and Collection Fund surplus.
E	Basic Amount of Council Tax	1,226.30	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	6,306,679	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 2015/16 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 – 2015/16							
	A £	B £	C £	D £	E £	F £	G £	H £
Shropshire & Wrekin Fire Authority	61.48	71.73	81.97	92.22	112.71	133.21	153.70	184.44
West Mercia Police & Crime Commissioner	123.93	144.59	165.24	185.90	227.21	268.52	309.83	371.80

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 2015/16 for each of the categories of dwellings in the Council's area.