

**Committee and Date**

Council

25 February 2016

10.00 am

Item**12**

Public

COUNCIL TAX RESOLUTION 2016/17**Responsible Officer** James Waltone-mail: james.walton@shropshire.gov.uk

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1. Summary

- 1.1 This report details the budget requirement for 2016/17 and sets the council tax precept to be levied.
- 1.2 The Council Tax increases approved by the various precepting authorities for the 2016/17 financial year are summarised below:

Precepting Authority	Increase Over 2015/16
Shropshire Council	3.99%
West Mercia Police & Crime Commissioner	1.99%
Shropshire & Wrekin Fire Authority	1.98%
Parish / Town Council (Average)	3.09%

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 £1,211.19 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	2016/17 Charge £
A	807.46
B	942.03
C	1,076.61
D	1,211.19
E	1,480.35
F	1,749.50
G	2,018.65
H	2,422.38

- 2.4 Approve that a total precept of £127,068,947 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 2016/17.

REPORT

3. Risk Assessment & Opportunities Appraisal

- 3.1 The 2016/17 budget drawn up within the parameters detailed in the Financial Strategy agreed by Cabinet on 17 February 2016 sets out the Council's approach to managing its finances over the period 2016/17 to 2018/19.

4. Financial Implications

- 4.1 The Council's Financial Strategy 2016/17 to 2018/19 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 £204.527m. This would result in an average Council Tax rise for its own purposes, for 2016/17, 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 maximum 2% increase to specifically fund adult social care duties and responsibilities in 2016/17.

5.2 Local Precepting Authorities

The Parish Precepts for 2016/17 total £6,659,435. These are detailed, on a Band D equivalent basis at Appendix 2 which also details the change in Band D amounts between 2015/16 and 2016/17.

5.3 Major Precepting Authorities

The West Mercia Police & Crime Commissioner (WMP&CC) met on the 02 February 2016 to agree its precept requirement for 2016/17. The WMP&CC approved a net budget of £202.886m and will precept £19,891,721 from Shropshire. The Band D equivalent is £189.60, an increase of 1.99% from 2015/16.

The Shropshire & Wrekin Fire Authority (S&WFA) will meet on 24 February 2016 to agree its precept requirement for 2016/17. The recommendation to S&WFA is that they approve a net budget of £21.670m and a precept of £9,867,019 from Shropshire. This will equate to a Band D equivalent of £94.05, a 1.98% increase from 2015/16. 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.

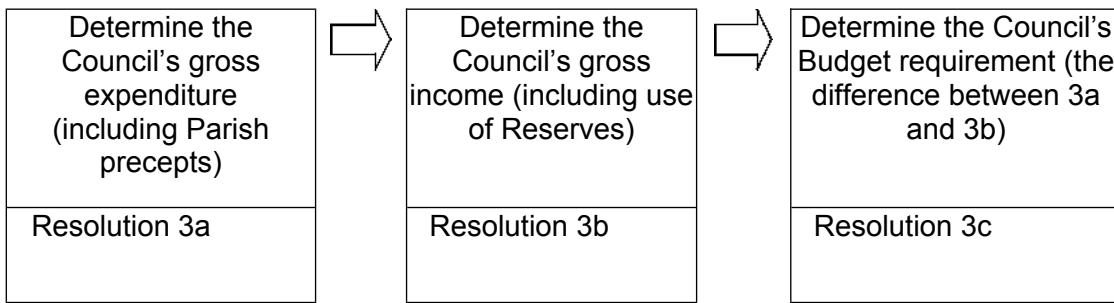
6. Special Items

- 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.

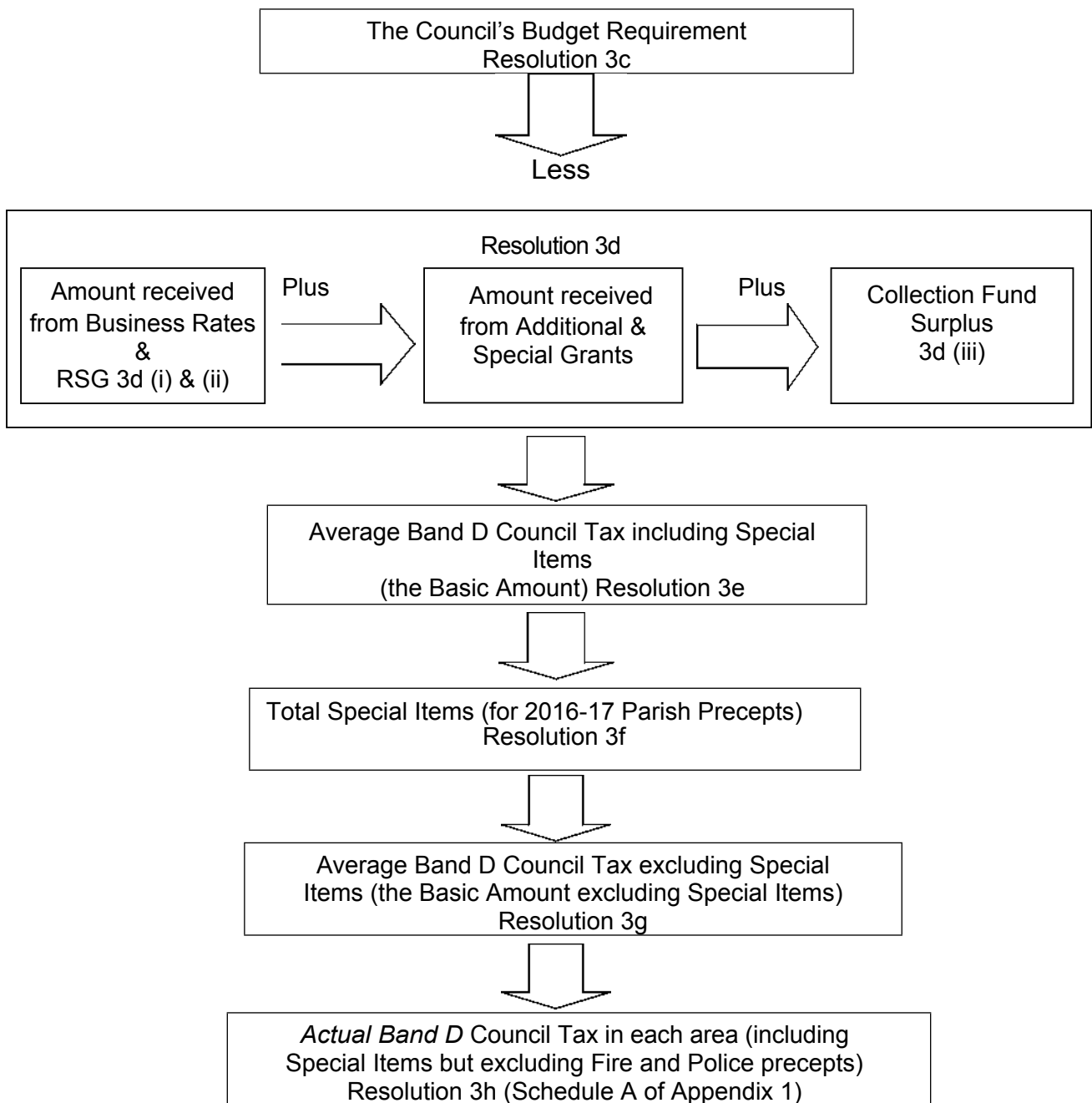
7. Setting the Council Tax

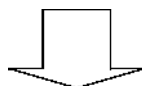
- 7.1 If the recommendations above are approved, the Band D Council Tax for Shropshire Council services will be set at £1,211.19. After taking account of the Parishes, the Police & Crime Commissioner, and the Fire Authority, the average increase in Shropshire's tax levels will vary depending on the relevant 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)

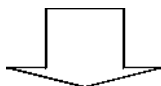




Actual Council Tax by Band in each area (including Special Items but excluding Fire and Police precepts)
Resolution 3i (Schedule B of Appendix 1)

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 - 2016/17 to 2018/19.

Cabinet Member (Portfolio Holder)

All

Local Member

All

Appendices

Appendix 1 Council Tax Resolution 2016/17

Appendix 1 Schedule A - Band D Council Tax for Combined Shropshire Council and Parish/Town Councils 2016/17

Appendix 1 Schedule B - Council Tax for Combined Shropshire Council and Parish/Town Councils 2016/17 by each valuation Band

Appendix 1 Schedule C - Council Tax for Combined Shropshire Council, Parish/Town Councils, Police and Fire 2016/17

Appendix 2 - Basic Amounts of Council Tax at Band D for Parish/Town Councils 2016/17

Appendix 1

COUNCIL TAX RESOLUTION 2016/17

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 17th December 2015 the Council calculated the following amounts for the year 2016/17 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) **104,912.48** 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	104.73
Acton Burnell, Frodesley, Pitchford, Ruckley & Langley	238.93
Acton Scott	35.89
Adderley	171.63
Alberbury with Cardeston	367.91
Albrighton	1,474.54
All Stretton, Smethcott & Woolstaston	168.74
Alveley & Romsley	822.11
Ashford Bowdler	35.51
Ashford Carbonel	184.74
Astley	197.00
Astley Abbots	234.04
Aston Botterell, Burwarton & Cleobury North	115.14
Atcham	124.56
Badger	54.42
Barrow	261.28
Baschurch	936.83
Bayston Hill	1,737.46
Beckbury	148.85
Bedstone & Bucknell	300.15
Berrington	335.72
Bettws-Y-Crwyn	84.27
Bicton	373.93
Billingsley, Deuxhill, Glazeley & Middleton Scriven	156.93
Bishops Castle Town	625.68
Bitterley	334.63
Bomere Heath & District	779.77
Bonningale	139.76
Boraston	74.23
Bridgnorth Town	4,474.41
Bromfield	113.91
Broseley Town	1,426.63
Buildwas	97.52
Burford	429.45
Cardington	199.81

Parish of:	Taxbase
Caynham	490.25
Chelmarsh	221.25
Cheswardine	376.20
Chetton	156.68
Childs Ercall	287.16
Chirbury with Brompton	332.60
Church Preen, Hughley & Kenley	117.63
Church Pulverbatch	162.41
Church Stretton & Little Stretton Town	2,122.54
Claverley	829.05
Clee St. Margaret	66.77
Cleobury Mortimer	1,123.68
Clive	235.52
Clun & Chapel Lawn	483.38
Clunbury	244.80
Clungunford	140.15
Cockshutt-cum-Petton	283.27
Condover	794.90
Coreley	133.25
Cound	200.19
Craven Arms Town	758.08
Cressage, Harley & Sheinton	393.65
Culmington	164.51
Diddlebury	257.06
Ditton Priors	325.36
Donington & Boscobel	574.80
Eardington	232.79
Easthope, Shipton & Stanton Long	191.94
Eaton-Under-Heywood & Hope Bowdler	180.73
Edgton	46.08
Ellesmere Rural	872.77
Ellesmere Town	1,343.20
Farlow	179.63
Ford	286.53
Great Hanwood	360.22
Great Ness & Little Ness	424.16
Greete	50.82
Grinshill	110.43
Hadnall	283.71
Highley	993.81
Hinstock	424.42
Hodnet	550.30
Hope Bagot	29.70
Hopesay	233.69
Hopton Cangeford & Stoke St. Milborough	160.24
Hopton Castle	39.65
Hopton Wafers	271.71
Hordley	101.54
Ightfield & Calverhall	183.88
Kemberton	114.52
Kinlet	397.58
Kinnerley	471.51
Knockin	112.62

Parish of:	Taxbase
Leebotwood & Longnor	198.04
Leighton & Eaton Constantine	203.55
Llanfairwaterdine	97.64
Llanyblodwel	253.80
Llanymynech & Pant	645.99
Longden	497.84
Loppington	255.39
Ludford	241.36
Ludlow Town	3,366.44
Lydbury North	218.95
Lydham & More	121.26
Mainstone & Colebatch	87.32
Market Drayton Town	3,615.57
Melverley	51.89
Milson & Neen Sollars	121.35
Minsterley	529.87
Montford	224.74
Moreton Corbett & Lee Brockhurst	123.99
Moreton Saye	195.50
Morville, Acton Round, Aston Eyre, Monkhopton & Upton Cressett	351.56
Much Wenlock Town	1,173.56
Munslow	174.39
Myddle & Broughton	583.38
Myndtown, Norbury, Ratlinghope & Wentnor	256.88
Nash	133.11
Neen Savage	148.23
Neenton	61.24
Newcastle	130.25
Norton-In-Hales	281.60
Onibury	127.09
Oswestry Rural	1,508.65
Oswestry Town	5,048.97
Pontesbury	1,171.25
Prees	1,029.32
Quatt Malvern	89.21
Richards Castle	135.06
Rushbury	265.45
Ruyton-XI-Towns	441.36
Ryton & Grindle	77.98
Selattyn & Gobowen	1,168.38
Shawbury	819.69
Sheriffhales	310.85
Shifnal Town	2,480.89
Shrewsbury Town	22,624.79
Sibdon Carwood	35.39
St. Martins	843.19
Stanton Lacy	159.88
Stanton-Upon-Hine Heath	221.87
Stockton	125.94
Stoke-Upon-Tern	450.72

Parish of:	Taxbase
Stottesdon & Sidbury	320.42
Stowe	48.84
Sutton Maddock	106.55
Sutton-Upon-Tern	409.14
Tasley	399.92
Tong	115.98
Uffington	99.06
Upton Magna	152.37
Welshampton & Lyneal	345.09
Wem Rural	668.25
Wem Town	1,877.62
West Felton	506.63
Westbury	518.28
Weston Rhyn	803.36
Weston-Under-Redcastle	124.77
Wheathill	73.00
Whitchurch Rural	552.32
Whitchurch Town	3,012.46
Whittington	815.73
Whitton	53.73
Whixall	326.23
Wistanstow	327.44
Withington	103.80
Woore	563.84
Worfield & Rudge	893.05
Worthen with Shelve	769.02
Wroxeter & Uppington	160.53
Shropshire Council	104,912.48

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 2016/17 in accordance with Sections 32 to 36 of The Act:

	Description	Amount £	Notes
A	Gross Expenditure	572,036,195	Gross expenditure including Parish precepts in accordance with s32(2) (a) - (e) of the Act.
B	Gross Income	360,849,640	Gross income including the use of reserves in accordance with s32(3) (a) - (c) of the Act.
C	Budget Requirement	211,186,555	The budget requirement in accordance with s32(4) of the Act
D	i) Business Rates	48,866,645	From the LG Finance Settlement
	ii) New Homes Bonus Topslice	0	From the LG Finance Settlement
	iii) Revenue Support Grant	31,565,931	From the LG Finance Settlement
	iv) Transfer to Collection Fund	(2,974,404)	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	77,458,172	Business Rates, RSG, special grants and Collection Fund surplus.
E	Basic Amount of Council Tax	1,274.67	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	6,659,435	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	1,211.19	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 2016/17 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 – 2016/17							
	A £	B £	C £	D £	E £	F £	G £	H £
Shropshire & Wrekin Fire Authority	62.70	73.15	83.60	94.05	114.95	135.85	156.75	188.10
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 2016/17 for each of the categories of dwellings in the Council's area.