

## COUNCIL MEETING

23 FEBRUARY 2012

### REPORT OF HEAD OF CENTRAL SERVICES

#### COUNCIL TAX 2012/13

#### 1.0 PURPOSE OF THE REPORT

1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2012/13 as required under the Local Government Finance Act 1992. **The Leicestershire County Council figures are subject to approval at their meeting on 22 February 2012.**

#### 2.0 RECOMMENDATION

2.1 **That the Council note the calculations and set the Council Tax for the year 2012/13 made in accordance with regulations set out in the Local Government Finance Act 1992.**

#### 3.0 KEY ISSUES

3.1 Members should be aware that the Localism Act 2011 makes two significant changes to the Council Tax legislation; namely:

(a) Firstly, the Government has a policy that local electors in England should via local referendums be able to approve or reject excessive Council Tax increases. A new Schedule 4ZA to the 1992 Act (which was inserted by Schedule 5 to the 2011 Act) implements this policy. The 2011 Act also repealed the former system of Council Tax capping in relation to England. This is achieved by amending Chapter 4A of Part 1 of the 1992 Act so that it only applies in relation to Wales (see paragraphs 4 to 28 of Schedule 6 to the 2011 Act).

(b) Secondly, this change has enabled the way in which authorities in England calculate their Council Tax ("the requisite calculations") to be changed and simplified. Sections 74 to 78 of the 2011 Act makes amendments to the requisite calculations which billing and precepting authorities must make each financial year. In particular, authorities are no longer required to calculate a budget requirement for a financial year and instead must calculate a Council Tax requirement. An authority's Council Tax requirement for a financial year is (in essence) the amount of Council Tax which the authority must raise in order to finance its proposed budget for that year.

3.2 Since the meeting of Full Council held on 1 February 2012 the precept levels of other precepting bodies have been received. These are detailed below:

##### 3.2.1 Parish Councils

The Parish Council Precepts for 2012/13 are detailed in Appendix A and total £451,264. The increase in the average Band D Council Tax for Parish Councils is 4.7% and results in an average Band D Council Tax figure of £46.41 for 2012/13.

##### 3.2.2 Leicestershire County Council

Leicestershire County Council met on 22 February 2012 and set their precept at £20,112,681, adjusted by a Collection Fund contribution of £136,974. This results in a Band D Council Tax of £1,063.00.

##### 3.2.3 Leicestershire Police Authority

Leicestershire Police Authority met on 21 February 2012 and set their precept at £3,289,837, adjusted by a Collection Fund contribution of £21,858. This results in a Band D Council Tax of £173.87.

### 3.2.4 Leicestershire Combined Fire Authority

Leicestershire Combined Fire Authority met on 15 February 2012 and set their precept at £1,009,919, adjusted by a Collection Fund contribution of £6,878. This results in a Band D Council Tax of £53.38.

3.3 The following amounts for the year 2012/13 are calculated in accordance with the regulations made under a new Section 31B of the Local Government Finance Act 1992, as amended by the above act):-

- (a) 18,920.7 being the Council Tax Base for the whole Council area (Item T in the formula in Section 31B).
- (b) The Council Tax Base for dwellings in those parts of the Council's area to which a Parish precept relates:

	<b>Band D Equivalent Properties</b>
<b>Parish of:</b>	
Ab Kettleby	241.80
Asfordby	1,106.60
Belvoir	131.80
Bottesford	1,438.00
Broughton and Old Dalby	537.90
Buckminster	145.40
Burton and Great Dalby	454.70
Clawson, Hose and Harby	1,070.60
Croxtan Kerrial	243.00
Eaton	308.60
Freeby	121.10
Frisby	262.40
Gaddesby	361.10
Garthorpe	38.70
Grimston	128.30
Hoby with Rotherby	266.20
Kirby Bellars	150.30
Knossington and Cold Overton	152.30
Redmile	398.90
Scalford	256.80
Somerby	368.80
Sproxton (Sproxton and Saltby)	174.50
Sproxton (Stonesby and Bescaby)	81.40
Stathern	280.30
Twyford and Thorpe	278.60
Waltham	425.70
Wymondham	299.50
Area of Former Urban District of Melton Mowbray	9,197.40

These being the amounts of its Council Tax base for the year for dwellings in those parts of the Council's area to which one or more special items relate **(i.e. tax base for parish's including Melton Mowbray itself)**

3.4 The Council Tax requirement for the Council's own purposes for 2012/13 (excluding Parish precepts) has been calculated at £178.38.

3.5 The following amounts are calculated by the Council for the year 2012/13 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

- (a) £30,825,681 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to the Council by Parish Councils **(i.e. gross expenditure including parish precepts)**

- (b) £26,999,249 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. **(i.e. gross income including government grants)**
- (c) £3,826,432 being the amount by which the aggregate at 3.5(a) above exceeds the aggregate at 3.5(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act). **(i.e. Council Tax requirement for general, special expenses & parish precepts)**
- (d) £202.24 being the amount at 3.5(c) above (Item R) divided by Item T (the amount at 3.3(a) above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year. **(i.e. Band D average Council Tax including general expenses, special expenses and parish precepts).**
- (e) £979,242 being the aggregate amount of all special items referred to in Section 34(1) of the Act. **(i.e. total Council Tax from all special expenses areas plus parish precepts)**
- (f) £150.48 being the amount at 3.5(d) above less the result given by dividing the amount at 3.5(e) above by Item T (3.3(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate. **(i.e. Band D Council Tax for general expenses only)**

(g) Part of the Council's Area

being the amounts given by adding to the amount at 3.5(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.3(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate. **(i.e. Band D Council Tax including all special expenses and parish precepts)**

	£
Parish of:	
Ab Kettleby	181.50
Asfordby	251.42
Belvoir	210.39
Bottesford	180.73
Broughton and Old Dalby	182.08
Buckminster	195.18
Burton and Great Dalby	181.27
Clawson, Hose and Harby	195.29
Croxton Kerrial	191.63
Eaton	190.99
Freeby	160.80
Frisby	194.77
Gaddesby	190.64
Garthorpe	163.40
Grimston	189.45
Hoby with Rotherby	183.54
Kirby Bellars	193.73
Knossington and Cold Overton	215.81
Redmile	181.47
Scalford	212.79
Somerby	218.43
Sproxton (Sproxton and Saltby)	170.02

Sproxton (Stonesby and Bescaby)	238.66
Stathern	200.43
Twyford and Thorpe	170.22
Waltham	209.21
Wymondham	203.16
Area of: Former Urban District of Melton Mowbray	206.83

(h) Part of the Council's Area

being the amounts given by multiplying the amounts at 3.5(f) and 3.5(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands. **(i.e. Council Tax across all bands for general and special expenses and parish precepts)**

	Valuation Band							
	Band	Band	Band	Band	Band	Band	Band	Band
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Parish of:								
Ab Kettleby	121.00	141.16	161.33	181.50	221.83	262.16	302.50	363.00
Asfordby	167.61	195.54	223.48	251.42	307.29	363.16	419.03	502.84
Belvoir	140.26	163.63	187.01	210.39	257.14	303.89	350.65	420.78
Bottesford	120.48	140.56	160.64	180.73	220.89	261.05	301.21	361.46
Broughton & Old Dalby	121.38	141.61	161.84	182.08	222.54	263.00	303.46	364.16
Buckminster	130.12	151.80	173.49	195.18	238.55	281.92	325.30	390.36
Burton & Great Dalby	120.84	140.98	161.12	181.27	221.55	261.83	302.11	362.54
Clawson, Hose & Harby	130.19	151.89	173.59	195.29	238.68	282.08	325.48	390.58
Croxton Kerrial	127.75	149.04	170.33	191.63	234.21	276.79	319.38	383.26
Eaton	127.32	148.54	169.76	190.99	233.43	275.87	318.31	381.98
Freeby	107.20	125.06	142.93	160.80	196.53	232.26	268.00	321.60
Frisby	129.84	151.47	173.12	194.77	238.04	281.32	324.60	389.53
Gaddesby	127.09	148.27	169.45	190.64	233.00	275.36	317.73	381.28
Garthorpe	108.93	127.08	145.24	163.40	199.71	236.02	272.33	326.80
Grimston	126.30	147.35	168.40	189.45	231.55	273.65	315.75	378.90
Hoby with Rotherby	122.36	142.75	163.14	183.54	224.32	265.11	305.90	367.08
Kirby Bellars	129.15	150.67	172.20	193.73	236.78	279.83	322.88	387.46
Knossington & Cold Overton	143.87	167.85	191.83	215.81	263.76	311.72	359.68	431.62
Redmile	120.98	141.14	161.30	181.47	221.79	262.12	302.45	362.94
Scalford	141.86	165.50	189.14	212.79	260.07	307.36	354.65	425.58
Somerby	145.62	169.89	194.16	218.43	266.97	315.51	364.05	436.86
Sproxton (Sproxton & Saltby)	113.34	132.23	151.12	170.02	207.80	245.58	283.36	340.04
Sproxton(Stonesby & Bescaby)	159.09	185.61	212.13	238.66	291.68	344.72	397.75	477.31
Stathern	133.62	155.89	178.16	200.43	244.97	289.51	334.05	400.86
Twyford & Thorpe	113.48	132.39	151.30	170.22	208.04	245.87	283.70	340.44
Waltham	139.47	162.71	185.96	209.21	255.70	302.19	348.68	418.42
Wymondham	135.44	158.01	180.58	203.16	248.30	293.45	338.60	406.32
Area of:								
Former Urban District of Melton Mowbray	137.88	160.86	183.84	206.83	252.79	298.75	344.71	413.65

- 3.6 That it be noted that for the year 2012/13 the major precepting authorities have stated 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 dwellings shown below:-

<u>Precepting Authority</u>	<u>Valuation Band</u>			
	<b>A</b> £	<b>B</b> £	<b>C</b> £	<b>D</b> £
Leicestershire County Council	708.67	826.78	944.89	1063.00
Leicestershire Police Authority	115.91	135.23	154.55	173.87
Combined Fire Authority	35.59	41.52	47.45	53.38
	<b>E</b> £	<b>F</b> £	<b>G</b> £	<b>H</b> £
Leicestershire County Council	1299.22	1535.44	1771.67	2126.00
Leicestershire Police Authority	212.51	251.15	289.78	347.74
Combined Fire Authority	65.24	77.10	88.97	106.76

- 3.7 That, having calculated the aggregate in each case of the amounts at 3.5(h) and 3.6 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2012/13 for each of the categories of dwellings shown below: **(i.e. fully inclusive Council Tax across all bands)**

Part of the Council's Area

	<b>Band</b> <b>A</b> £	<b>Band</b> <b>B</b> £	<b>Band</b> <b>C</b> £	<b>Band</b> <b>D</b> £	<b>Band</b> <b>E</b> £	<b>Band</b> <b>F</b> £	<b>Band</b> <b>G</b> £	<b>Band</b> <b>H</b> £
Parish of:	981.17	1,144.69	1,308.22	1,471.75	1,798.80	2,125.85	2,452.92	2,943.50
Ab Kettleby	1,027.78	1,199.07	1,370.37	1,541.67	1,884.26	2,226.85	2,569.45	3,083.34
Asfordby	1,000.43	1,167.16	1,333.90	1,500.64	1,834.11	2,167.58	2,501.07	3,001.28
Belvoir	980.65	1,144.09	1,307.53	1,470.98	1,797.86	2,124.74	2,451.63	2,941.96
Bottesford	981.55	1,145.14	1,308.73	1,472.33	1,799.51	2,126.69	2,453.88	2,944.66
Broughton & Old Dalby	990.29	1,155.33	1,320.38	1,485.43	1,815.52	2,145.61	2,475.72	2,970.86
Buckminster	981.01	1,144.51	1,308.01	1,471.52	1,798.52	2,125.52	2,452.53	2,943.04
Burton & Great Dalby	990.36	1,155.42	1,320.48	1,485.54	1,815.65	2,145.77	2,475.90	2,971.08
Clawson, Hose & Harby	987.92	1,152.57	1,317.22	1,481.88	1,811.18	2,140.48	2,469.80	2,963.76
Croxton Kerrial	987.49	1,152.07	1,316.65	1,481.24	1,810.40	2,139.56	2,468.73	2,962.48
Eaton	967.37	1,128.59	1,289.82	1,451.05	1,773.50	2,095.95	2,418.42	2,902.10
Freeby	990.01	1,155.00	1,320.01	1,485.02	1,815.01	2,145.01	2,475.02	2,970.03
Frisby	987.26	1,151.80	1,316.34	1,480.89	1,809.97	2,139.05	2,468.15	2,961.78
Gaddesby	969.10	1,130.61	1,292.13	1,453.65	1,776.68	2,099.71	2,422.75	2,907.30
Garthorpe	986.47	1,150.88	1,315.29	1,479.70	1,808.52	2,137.34	2,466.17	2,959.40
Grimston	982.53	1,146.28	1,310.03	1,473.79	1,801.29	2,128.80	2,456.32	2,947.58
Hoby with Rotherby	989.32	1,154.20	1,319.09	1,483.98	1,813.75	2,143.52	2,473.30	2,967.96
Kirby Bellars	1,004.04	1,171.38	1,338.72	1,506.06	1,840.73	2,175.41	2,510.10	3,012.12
Knossington & Cold Overton	981.15	1,144.67	1,308.19	1,471.72	1,798.76	2,125.81	2,452.87	2,943.44
Redmile	1,002.03	1,169.03	1,336.03	1,503.04	1,837.04	2,171.05	2,505.07	3,006.08
Scalford	1,005.79	1,173.42	1,341.05	1,508.68	1,843.94	2,179.20	2,514.47	3,017.36
Somerby	973.51	1,135.76	1,298.01	1,460.27	1,784.77	2,109.27	2,433.78	2,920.54
Sproxton (Sproxton & Saltby)	1,019.26	1,189.14	1,359.02	1,528.91	1,868.65	2,208.41	2,548.17	3,057.81
Sproxton(Stonesby & Bescaby)	993.79	1,159.42	1,325.05	1,490.68	1,821.94	2,153.20	2,484.47	2,981.36
Stathern	973.65	1,135.92	1,298.19	1,460.47	1,785.01	2,109.56	2,434.12	2,920.94
Twyford & Thorpe	999.64	1,166.24	1,332.85	1,499.46	1,832.67	2,165.88	2,499.10	2,998.92
Waltham	995.61	1,161.54	1,327.47	1,493.41	1,825.27	2,157.14	2,489.02	2,986.82
Wymondham	981.17	1,144.69	1,308.22	1,471.75	1,798.80	2,125.85	2,452.92	2,943.50
Area of:								
Former Urban District of Melton Mowbray	998.05	1,164.39	1,330.73	1,497.08	1,829.76	2,162.44	2,495.13	2,994.15

#### 4.0 **POLICY AND CORPORATE IMPLICATIONS**

4.1 There are no policy and corporate implications.

#### 5.0 **FINANCIAL AND OTHER RESOURCE IMPLICATIONS**

5.1 The above figures reflect the financial position as set out in the Council's budget for 2012/13.

5.2 These figures and further details of the Council's budget can be seen in the Council's Budget Book; a copy of which will shortly be made available on the Council's website under Council & Democracy/Financial Information. Hard copy versions can be made available on request.

5.3 If the Council Tax increase is approved, the Band D Council Tax will be as follows:

	<b>2011/12 £</b>	<b>2012/13 £</b>	<b>Increase %</b>
Melton Borough Council (average for whole area excluding Parish Councils)	178.61	178.38	-0.13
Leicestershire County Council	1,063.00	1,063.00	0.0
Leicestershire Police Authority	169.63	173.87	2.5
Leicestershire Combined Fire Authority	53.38	53.38	0.0
Parish Councils (average for whole area)	44.32	46.41	4.7
Average for whole area (including precepts)	1,487.37	1,488.24	0.1

#### 6.0 **LEGAL IMPLICATIONS/POWERS**

6.1 The report sets out the calculations required under the Local Government Finance Act 1992 as amended by the Localism Act 2011.

#### 7.0 **COMMUNITY SAFETY**

7.1 There are no links to community safety.

#### 8.0 **EQUALITIES**

8.1 There are no links to equality issues.

#### 9.0 **RISKS**

9.1 There are no risk implications.

#### 10.0 **CLIMATE CHANGE**

10.1 There are no links to climate change issues.

#### 11.0 **CONSULTATION**

11.1 Consultation has not been undertaken and would not be applicable to this report.

#### 12.0 **WARDS AFFECTED**

12.1 All wards are affected.

Contact Officer: D Cowl, Chief Accountant

Date: 15 February 2012.

Appendices: Appendix A – Parish Council Precepts

Background Papers: Council tax setting spreadsheets  
Information from precepting authorities and parish councils

Reference: X: C'tee, Council & Sub-C'tees/Council Meetings/2011-12/23-02-12/DG –  
Setting of Council Taxes