

## COUNCIL MEETING

21 FEBRUARY 2013

### REPORT OF HEAD OF CENTRAL SERVICES

#### COUNCIL TAX 2013/14

#### 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 2013/14 as required under the Local Government Finance Act 1992. **The Leicestershire County Council figures are subject to approval at their meeting on 20 February 2013.**

#### 2.0 RECOMMENDATION

- 2.1 **That the Council note the calculations and set the Council Tax for the year 2013/14 made in accordance with regulations set out in the Local Government Finance Act 1992.**

#### 3.0 KEY ISSUES

- 3.1 Members are reminded of the revised calculation of the Council Tax Base following the abolition of Council Tax Benefit and the introduction of a Localised Council Tax Support Scheme which took into account the Technical Changes to Council Tax as introduced by the Local Government Finance Act 2012 with effect from 1 April 2013. Reference to this was made in the Council Tax Base 2013/14 report approved by the Policy, Finance & Administration Committee on 23 January 2013. These changes result in an adjusted lower Tax Base figure for each of the Parish Councils and Special Expense areas.

- 3.2 Since the meeting of Full Council held on 6 February 2013 the precept levels of other precepting bodies have been received. These are detailed below:

##### 3.2.1 Parish Councils

The Parish Council Precepts for 2013/14 are detailed in Appendix A and total £479,804. The increase in the average Band D Council Tax for Parish Councils is 12.33% and results in an average Band D Council Tax figure of £52.13 for 2013/14. Parish Councils are not subject to the requirements of the referendum rules.

##### 3.2.2 Leicestershire County Council

Leicestershire County Council met on 20 February 2013 and set their precept at £18,599,077. This results in a Band D Council Tax of £1,063.00. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £165,776 for 2012/13.

##### 3.2.3 Police & Crime Commissioner for Leicestershire

At the Leicester, Leicestershire and Rutland Police & Crime Panel meeting on 30 January 2013, the Panel resolved to support the Police & Crime Commissioner's proposal to set their precept at £3,042,256. This results in a Band D Council Tax of £173.87. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £27,116 for 2012/13.

##### 3.2.4 Leicestershire Combined Fire Authority

Leicestershire Combined Fire Authority met on 13 February 2013 and set their precept at £1,021,400. This results in a Band D Council Tax of £58.38. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £8,324 for 2012/13.

3.3 The following amounts for the year 2013/14 are calculated in accordance with the regulations made under Section 31B of the Local Government Finance Act 1992, as amended by the Localism Act 2011:-

- (a) 17,496.8 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>Parish of:</b>	<b>Band D Equivalent Properties</b>
Ab Kettleby	231.4
Asfordby	1,005.6
Belvoir	117.3
Bottesford	1,334.6
Broughton and Old Dalby	521.6
Buckminster	127.9
Burton and Great Dalby	439.0
Clawson, Hose and Harby	1,004.1
Croxton Kerrial	221.5
Eaton	293.7
Freeby	113.1
Frisby	250.4
Gaddesby	338.0
Garthorpe	27.4
Grimston	118.3
Hoby with Rotherby	269.8
Kirby Bellars	148.0
Knossington and Cold Overton	158.2
Redmile	390.7
Scalford	244.3
Somerby	357.3
Sproxton (Sproxton and Saltby)	166.4
Sproxton (Stonesby and Bescaby)	80.4
Stathern	274.2
Twyford and Thorpe	272.2
Waltham	416.9
Wymondham	281.2
Area of Former Urban District of Melton Mowbray	8,293.3

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 2013/14 (excluding Parish precepts) has been calculated at £177.74.

3.5 The following amounts are calculated by the Council for the year 2013/14 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

- (a) £30,625,729 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) £27,036,071 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) £3,589,658 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) £205.16 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) £956,738 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	180.73
Asfordby	266.00
Belvoir	210.05
Bottesford	208.22
Broughton and Old Dalby	183.07
Buckminster	206.38
Burton and Great Dalby	171.79
Clawson, Hose and Harby	196.04
Croxtan Kerrial	195.62
Eaton	193.04
Freeby	161.53
Frisby	202.52
Gaddesby	191.27
Garthorpe	168.73
Grimston	192.75
Hoby with Rotherby	185.69
Kirby Bellars	194.40
Knossington and Cold Overton	212.30
Redmile	180.95
Scalford	215.97
Somerby	216.59
Sproxton (Sproxton and Saltby)	170.74
Sproxton (Stonesby and Bescaby)	233.86
Stathern	200.75
Twyford and Thorpe	169.87
Waltham	213.44
Wymondham	200.95
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**)

	<u>Valuation Band</u>							
	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	£	£	£	£	£	£	£	£
Parish of:								
Ab Kettleby	120.48	140.56	160.64	180.73	220.89	261.05	301.21	361.46
Asfordby	177.33	206.88	236.44	266.00	325.11	384.22	443.33	532.00
Belvoir	140.03	163.37	186.71	210.05	256.72	303.40	350.08	420.10
Bottesford	138.81	161.94	185.08	208.22	254.49	300.76	347.03	416.44
Broughton & Old Dalby	122.04	142.38	162.72	183.07	223.75	264.43	305.11	366.14
Buckminster	137.58	160.51	183.44	206.38	252.24	298.10	343.96	412.76
Burton & Great Dalby	114.52	133.61	152.70	171.79	209.96	248.14	286.31	343.58
Clawson, Hose & Harby	130.69	152.47	174.25	196.04	239.60	283.16	326.73	392.08
Croxton Kerrial	130.41	152.14	173.88	195.62	239.09	282.56	326.03	391.24
Eaton	128.69	150.14	171.59	193.04	235.93	278.83	321.73	386.08
Freeby	107.68	125.63	143.58	161.53	197.42	233.32	269.21	323.06
Frisby	135.00	157.50	180.00	202.52	247.51	292.51	337.52	405.03
Gaddesby	127.51	148.76	170.01	191.27	233.77	276.27	318.78	382.54
Garthorpe	112.48	131.23	149.98	168.73	206.22	243.72	281.21	337.46
Grimston	128.50	149.91	171.33	192.75	235.58	278.41	321.25	385.50
Hoby with Rotherby	123.79	144.42	165.05	185.69	226.95	268.21	309.48	371.38
Kirby Bellars	129.60	151.20	172.80	194.40	237.60	280.80	324.00	388.80
Knossington & Cold Overton	141.53	165.12	188.71	212.30	259.47	306.65	353.83	424.60
Redmile	120.63	140.73	160.84	180.95	221.16	261.37	301.58	361.90
Scalford	143.98	167.97	191.97	215.97	263.96	311.95	359.95	431.94
Somerby	144.39	168.45	192.52	216.59	264.72	312.85	360.98	433.18
Sproxton (Sproxton & Saltby)	113.82	132.79	151.76	170.74	208.68	246.62	284.56	341.48
Sproxton(Stonesby & Bescaby)	155.90	181.88	207.86	233.86	285.82	337.79	389.76	467.72
Stathern	133.83	156.13	178.44	200.75	245.36	289.97	334.58	401.50
Twyford & Thorpe	113.24	132.12	150.99	169.87	207.61	245.36	283.11	339.74
Waltham	142.29	166.00	189.72	213.44	260.87	308.30	355.73	426.88
Wymondham	133.96	156.29	178.62	200.95	245.60	290.26	334.91	401.90
Area of:								
Former Urban District								
of Melton Mowbray	137.88	160.86	183.84	206.83	252.79	298.75	344.71	413.66

3.6 That it be noted that for the year 2013/14 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:-

**Precepting Authority****Valuation Band**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Leicestershire County Council	708.67	826.78	944.89	1,063.00
Police & Crime Commissioner for Leicestershire	115.91	135.23	154.55	173.87
Leicestershire Combined Fire Authority	38.92	45.40	51.89	58.38
	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Leicestershire County Council	1,299.22	1,535.44	1,771.67	2,126.00
Police & Crime Commissioner for Leicestershire	212.51	251.15	289.78	347.74
Leicestershire Combined Fire Authority	71.35	84.32	97.29	116.76

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 2013/14 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>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>	<b>Band</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Parish of:								
Ab Kettleby	983.98	1,147.97	1,311.97	1,475.98	1,803.97	2,131.96	2,459.95	2,951.96
Asfordby	1,040.83	1,214.29	1,387.77	1,561.25	1,908.19	2,255.13	2,602.07	3,122.50
Belvoir	1,003.53	1,170.78	1,338.04	1,505.30	1,839.80	2,174.31	2,508.82	3,010.60
Bottesford	1,002.31	1,169.35	1,336.41	1,503.47	1,837.57	2,171.67	2,505.77	3,006.94
Broughton & Old Dalby	985.54	1,149.79	1,314.05	1,478.32	1,806.83	2,135.34	2,463.85	2,956.64
Buckminster	1,001.08	1,167.92	1,334.77	1,501.63	1,835.32	2,169.01	2,502.70	3,003.26
Burton & Great Dalby	978.02	1,141.02	1,304.03	1,467.04	1,793.04	2,119.05	2,445.05	2,934.08
Clawson, Hose & Harby	994.19	1,159.88	1,325.58	1,491.29	1,822.68	2,154.07	2,485.47	2,982.58
Croxton Kerrial	993.91	1,159.55	1,325.21	1,490.87	1,822.17	2,153.47	2,484.77	2,981.74
Eaton	992.19	1,157.55	1,322.92	1,488.29	1,819.01	2,149.74	2,480.47	2,976.58
Freeby	971.18	1,133.04	1,294.91	1,456.78	1,780.50	2,104.23	2,427.95	2,913.56
Frisby	998.50	1,164.91	1,331.33	1,497.77	1,830.59	2,163.42	2,496.26	2,995.53
Gaddesby	991.01	1,156.17	1,321.34	1,486.52	1,816.85	2,147.18	2,477.52	2,973.04
Garthorpe	975.98	1,138.64	1,301.31	1,463.98	1,789.30	2,114.63	2,439.95	2,927.96
Grimston	992.00	1,157.32	1,322.66	1,488.00	1,818.66	2,149.32	2,479.99	2,976.00
Hoby with Rotherby	987.29	1,151.83	1,316.38	1,480.94	1,810.03	2,139.12	2,468.22	2,961.88
Kirby Bellars	993.10	1,158.61	1,324.13	1,489.65	1,820.68	2,151.71	2,482.74	2,979.30
Knossington & Cold Overton	1,005.03	1,172.53	1,340.04	1,507.55	1,842.55	2,177.56	2,512.57	3,015.10
Redmile	984.13	1,148.14	1,312.17	1,476.20	1,804.24	2,132.28	2,460.32	2,952.40
Scalford	1,007.48	1,175.38	1,343.30	1,511.22	1,847.04	2,182.86	2,518.69	3,022.44
Somerby	1,007.89	1,175.86	1,343.85	1,511.84	1,847.80	2,183.76	2,519.72	3,023.68
Sproxtton (Sproxtton & Saltby)	977.32	1,140.20	1,303.09	1,465.99	1,791.76	2,117.53	2,443.30	2,931.98
Sproxtton (Stonesby & Bescaby)	1,019.40	1,189.29	1,359.19	1,529.11	1,868.90	2,208.70	2,548.50	3,058.22
Stathern	997.33	1,163.54	1,329.77	1,496.00	1,828.44	2,160.88	2,493.32	2,992.00
Twyford & Thorpe	976.74	1,139.53	1,302.32	1,465.12	1,790.69	2,116.27	2,441.85	2,930.24
Waltham	1,005.79	1,173.41	1,341.05	1,508.69	1,843.95	2,179.21	2,514.47	3,017.38
Wymondham	997.46	1,163.70	1,329.95	1,496.20	1,828.68	2,161.17	2,493.65	2,992.40
Area of:								
Former Urban District of Melton Mowbray	1,001.38	1,168.27	1,335.17	1,502.08	1,835.87	2,169.66	2,503.45	3,004.16

#### 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 2013/14.

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:

	2012/13 £	2013/14 £	Increase %
Melton Borough Council (average for whole area excluding Parish Councils)	178.38	177.74	-0.36
Leicestershire County Council	1,063.00	1,063.00	0.0
Police & Crime Commissioner for Leicestershire	173.87	173.87	0.0
Leicestershire Combined Fire Authority	53.38	58.38	9.37
Parish Councils (average for whole area)	46.41	52.13	12.33
Average for whole area (including precepts)	1,492.49	1,500.41	0.53

#### 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: 7 February 2013

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/2012-13/21-02-13/DG –  
Setting of Council Taxes