

WYRE FOREST DISTRICT COUNCIL

COUNCIL MEETING
28TH FEBRUARY 2007

AGENDA ITEM NO. 11

COUNCIL TAX 2007/2008
FORMAL RESOLUTION

1. PURPOSE OF REPORT

The formal resolution for setting the Council Tax is set out below.

The base amount of Council Tax for properties in Band D, before adding Parish and other precepts, is made up as follows:-

	<u>2006/2007</u> (for comparison)	<u>2007/2008</u>
	<u>£</u>	<u>£</u>
Wyre Forest District Council:		
Net Expenditure	180.49	184.87
<u>Less</u> Surplus on Collection Fund	1.46 -	1.36-
	<u>179.03</u>	<u>183.51</u>
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Worcestershire County Council	899.37	943.80
West Mercia Police Authority	150.24	157.66
Hereford and Worcester Fire and Rescue Authority	<u>61.95</u>	<u>65.01</u>
	<u>1,111.56</u>	<u>1,166.47</u>
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Base Band D Council Tax (excluding Parish Precepts)	1,290.59	1,349.98
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Parish Precepts are added to the total of £1,349.98 as follows:-

	<u>Parish Charge</u>
	<u>£</u>
The Charter Trustees Town of Kidderminster	4.02
The Parish/Town Council of:-	
Upper Arley	30.58
Bewdley	19.91
Broome	11.32
Chaddesley Corbett	30.38
Churchill and Blakedown	14.79
Kidderminster Foreign	14.96
Ribbesford	-
Rock	13.35
Rushock	19.26
Stone	3.91
Stourport-on-Severn	19.53
Wolverley and Cookley	18.64

2. RECOMMENDATIONS

- 2.1 To note that at its meeting on the 21st December 2006 the Cabinet calculated the following amounts for the year 2007/2008 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 and Finance Act 1992:
- (a) **34,535** being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax base for the year.
 - (b) The amounts set out in column 2 of Appendix 1 for each Parish being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.
- 2.2 To resolve that the following amounts be now calculated by the Council for the year 2007/2008 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
- (a) **£48,910,489** being the aggregate of the amounts, which the Council estimates for the items, set out in Section 32(2)(a) to (e) of the Act.
(Gross expenditure including Parish Precepts and special expenses)
 - (b) **£34,452,265** being the aggregate of the amounts that the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
(Income)
 - (c) **£14,458,224** being the amount by which the aggregate at (2.2)(a) above exceeds the aggregate at (2.2)(b) above calculated by the Council, in accordance with Section 32(4) of the Act as its budget requirement for the year.
(Net budget)
 - (d) **£7,734,575** being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic Rates, Revenue Support Grant, increased by the amount of the sums which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97(3) of the Local Government Finance Act 1998.
(External support and Collection Fund surplus)
 - (e) **£194.69** being the amount at (2.2)(c) above less the amount at (2.2)(d) above all divided by the amount at (1)(a) above, calculated by the Council in accordance with Section 33(1) of the Act as the basic amount of its Council Tax for the year.
(The amount to be funded by Council Tax)
 - (f) **£386,134** being the aggregate amount of all special items referred to in Section 34(1) of the Act as set out in Column 1 of Appendix 1.
(Total Parish Precepts and special expenses)

(g) **£183.51** being the amount at (2.2)(e) above less the result given by dividing the amount at (2.2)(f) above by the amount at (1)(a) above, calculated by the Council in accordance with Section 43(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 item relates.

(Band D Council Tax for those areas with no Parish Precepts or special expenses)

(h) The amounts set out in Column 4 of Appendix 1 for each Parish being the amounts given by adding to the amount at (2)(g) above the amount of the special item relating to dwellings in those parts of the Council's area mentioned in Appendix A divided in each case by the amount at (1)(b) above calculated by the Council in accordance with Section 34(3) of the Act as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(Band D Council Tax including Parish Precepts for each Parish)

(i) The amounts set out in Appendix 2 for each Parish being the amounts given by multiplying the amounts at (2)(g) and (2)(h) 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 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 amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

(Council Tax including Parish Precepts for each Council Tax band and Parish)

2.3 To note that for the year 2007/2008 the County Council, Police Authority and Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as shown below:

	<u>Worcestershire County Council Authority</u> £	<u>West Mercia Police Authority</u> £	<u>Hereford and Worcester Fire and Rescue Authority</u> £
Band A	629.20	105.11	43.34
Band B	734.07	122.63	50.56
Band C	838.94	140.14	57.79
Band D	943.80	157.66	65.01
Band E	1,153.54	192.70	79.46
Band F	1,363.27	227.74	93.90
Band G	1,573.00	262.77	108.35
Band H	1,887.61	315.33	130.02

2.4 To resolve that, having calculated the aggregate in each case of the amounts at (2)(i) and (3.3) above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix 3 as the amounts of Council Tax for the year 2007/2008 for each of the categories of dwellings.

3. Authorisation of Officers to collect and recover Council Tax and Business Rates:

Mr. K. Bannister, Head of Financial Services, Mrs. J. Hill, Financial Services Manager; Mrs. T. Southall, Accountancy Services Manager; Mr. S. Edmonds, Accountancy Services Manager; Mr. P.B. McGill, Principal Revenues Officer; Mrs. F. Johnson, Senior Revenues Officer, Mr. J. White, Mrs. L. Hall, Mrs. S. Clayphan and Mrs. V. Sloane, Revenue Team Leaders; Mrs C. S. Newlands, Head of Legal and Democratic Services; Mrs. M. Morgan, Licensing and Litigation Solicitor; Mrs. J. Alexander, Planning, Property and Commercial Solicitor; Mrs. B.M. Vickers, Litigation Legal Executive, Mrs. C. Taylor, Contracts and General Solicitor, or any other person specifically authorised by the Head of Legal and Democratic Services, appointed to the said offices under Section 112 of the Local Government Act 1972, be hereby authorised:-

- (a) to demand, collect and recover any Council Tax or National Non-Domestic Rate made by the Council under the Local Government Finance Acts 1988 and 1992;
- (b) to demand, collect and recover any penalties under Schedules 3 and 4 to the Local Government Finance Acts 1988 and 1992;
- (c) under Section 223 of the Local Government Act 1972 and all other powers enabling them to prosecute and to appear on behalf of the Council at the hearing of legal proceedings in connection with the demand, collection and recovery of any Council Tax, National Non-Domestic Rate, Community Charge and General Rates made by the Council and/or any penalties imposed under the Local Government Finance Acts 1988 and 1992; and
- (d) to make such amendments to the Council Tax and National Non-Domestic Rate as are authorised by the Local Government Finance Acts 1988 and 1992 and other legislation in force from time to time. Further, the Head of Financial Services and Financial Services Manager be authorised to impose penalties in accordance with Schedule 3 to the Local Government Finance Act 1992, with regard to the supply of information for Council Tax purposes.