

Cherwell District Council

Accounts, Audit and Risk Committee

21 January 2015

Parish Councils: Council Tax Reduction Scheme

Report of the Director of Resources

This report is public

Purpose of report

To receive the Parish Councils Council Tax Reduction Scheme report.

1.0 Recommendations

The meeting is recommended to consider and note the contents of the report.

2.0 Introduction

- 2.1 There is a legal requirement for each parish and town council to advise Cherwell District Council of the 2015-16 precept it is levying on it before 1 March 2015.
- 2.2 The Government changed the way the Council Tax base was calculated two years ago for 2013-14. This resulted in a reduction in the number of properties upon which Council Tax could be charged.
- 2.3 To offset some of these losses, Cherwell District Council received a grant of £349,487 from Central Government. This was distributed amongst the affected parishes to help to mitigate the potential loss to each Parish or Town area in the District.

3.0 Report Details

- 3.1 Parish councils received their annual letter regarding Parish Precepts and their grant for Council Tax Reduction Scheme (CTRS) on 18 December 2014. It subsequently came to light that calculations for the Grant for CTRS were not correct. The calculations for 2015-16 and previous years have been reviewed and it is clear that a principle was set in 2013-14 and 2014-15. This was that the same amount of grant be paid annually to Parish Councils unless the total fund available for Cherwell District Council is changed.

3.2 The grants calculated and notified for 2015-16 have not followed this principle and will therefore need to be amended. A revised letter was sent to all parish councils on 9 January 2015.

3.3 The schedule of Parish Grants and Precepts is attached in Appendix 1.

4.0 Conclusion and Reasons for Recommendations

4.1 To receive the Council Tax Reduction Scheme report.

5.0 Consultation

None

6.0 Alternative Options and Reasons for Rejection

6.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: Not applicable as the report is for information only. However, members may wish to request further information from officers.

7.0 Implications

Financial and Resource Implications

7.1 There are no financial implications arising directly from any outcome of this report.
Comments checked by: Nicola Jackson, Corporate Finance Manager
01295 221731 Nicola.Jackson@cherwellandsouthnorthants.gov.uk

Legal Implications

7.2 There are no legal implications arising directly from any outcome of this report.
Comments checked by: Kevin Lane, Head of Law & Governance
0300 0030107 Kevin.Lane@cherwellandsouthnorthants.gov.uk

Risk Management Implications

7.3 There are no risk implications arising directly from any outcome of this report.
Comments checked by: Nicola Jackson, Corporate Finance Manager
01295 221731 Nicola.Jackson@cherwellandsouthnorthants.gov.uk

8.0 Decision Information

Wards Affected All wards are affected

Links to Corporate Plan and Policy Framework All corporate plan themes.

Lead Councillor None

Document Information

Appendix No	Title
Appendix 1	Schedule of Parish Grants and Precepts
Background Papers	
None	
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