

# Council

## Calculating the Amounts of Council Tax for 2010/2011 and Setting the Council Tax for 2010/2011

22 February 2010

### Report of the Head of Finance

#### PURPOSE OF REPORT

To detail the Calculations for the amounts of Council Tax for 2010/11 and the setting of Council Tax for 2010/2011

This report is public
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#### **Recommendations**

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Council is recommended:

- (1) To approve the Calculations for the amount of Council Tax for 2010/11 as detailed in Annex 1.
- (2) To recommend the Setting of Council Tax for 2010/2011 as per the detailed recommendations per Annex 1.

#### **Executive Summary**

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##### **Introduction**

- 1.1 Sections 32 to 36 of the Local Government Finance Act 1992 require each billing authority to calculate its own amount of tax for each category of dwellings in its area, reflecting its budget requirement.
- 1.2 Section 30 of the 1992 Act requires each billing authority to set the amounts of tax for its area, including the amounts levied on it by way of precept from major precepting authorities.
- 1.3 Section 35 provides for (amongst other things) any expenses incurred in performing in part of the District a function performed elsewhere in the District by a parish council or the Chairman of a parish meeting to be the authority's special expenses unless a resolution to the contrary is in force.

## **Proposals**

- 1.4 It is proposed that Members consider the contents of this report and associated Appendices when making their decisions on the Council tax setting at this meeting.

## **Conclusion**

- 1.5 By approving the Council's budget requirement and calculating the effect in Council Tax terms, this determines the Council's spending plans for 2010/11.

## **Background Information**

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- 2.1 Appendix 1 to this report details all calculations in respect of calculation and setting of Council Tax for 2010/2011 and detailed recommendations which must be considered.
- 2.2 The precept figures from Oxfordshire County Council were approved on 9 February 2010 and the precept figures included for Thames Valley Police Authority are subject to approval on 19<sup>th</sup> February 2010. If these precept figures are altered then this will change the total council tax payable in each band and an update will be circulated.

## **Key Issues for Consideration and Options**

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- 2.3 Section 32 of the Local Government Finance Act 1992 requires a billing authority to calculate its budget requirement before 11th March in the year preceding the financial year, to which the budget applies.
- 2.4 The following options have been identified :-

**Option One**            To consider this report and agree the Setting of Council Tax as detailed in Annex 1

**Option Two**            To consider this report, but make alternative recommendation on the amount of council tax to be set.

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**Option Three** To fail to consider this report and fail to meet the deadline prescribed in the Local Government Finance Act 1992 as detailed above.

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### **Consultations**

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**None** This is a statutory report calculating and setting the Council Tax for Cherwell District Council for 2010/2011.

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### **Implications**

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**Financial:** Financial effects – by setting tax levels in accordance with the recommendations, the tax set should raise the amount required to be met from the Collection Fund to pay the precepts to Oxfordshire County Council and Thames Valley Police Authority as well as to meet this Council's demand, which includes local precepting authority precepts.

Members should be aware that Section 106 of the Local Government Finance Act 1992 applies to decisions made in accordance with this report and any member affected by it is obliged to disclose the fact and refrain from voting.

Comments checked by Karen Muir, Corporate System Accountant, 01295 221559.

**Legal:** It is the legal responsibility for the Council to set an agreed Council Tax by 11<sup>th</sup> March under section 32 of the Local Government Finance Act 1992  
Comments checked by James Doble, Democratic, Scrutiny and Elections Manager 01295 221587

**Risk Management:** Risk assessment – this report assumes that the estimates recommended for approval by the Executive, at its meeting held on 22 February 2010, are adopted by the Council.

Comments checked by Karen Muir, Corporate System Accountant, 01295 221559.

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### **Wards Affected**

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All

## Corporate Plan Themes

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**An Accessible, Value for Money Council.**

## Executive Portfolio

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**Councillor Macnamara  
Portfolio Holder for Resources**

## Document Information

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Appendix No	Title
1	Calculating the amount of Council Tax for 2010/2011 and Setting the Council Tax for 2010/2011.
2	Calculations Required by Sections 32 of 36 of the Local Government Finance Act 1992.
3	Council Tax Setting required by Section 30 of the 1992 Act.
<b>Background Papers</b>	
Various Estimates 2010/2011 Working Papers Files Local Government Finance Settlement 2010/2011 Precept Calculations from Oxfordshire County Council and Thames Valley Police Authority	
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