

Council

Calculating the amounts of Council Tax for 2011/2012 and setting the Council Tax for 2011/2012

21 February 2011

Report of the Chief Finance Officer and Head of Finance

PURPOSE OF REPORT

To detail the Calculations for the amounts of Council Tax for 2011/12 and the setting of Council Tax for 2011/2012

This report is public

Recommendations

The Council is recommended:

- (1) To approve the Calculations for the amount of Council Tax for 2011/12 as detailed in Annex 1.
- (2) To recommend the Setting of Council Tax for 2011/2012 as per the detailed recommendations set out in section 8 of Annex 1.

Executive Summary

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 2011/12.

Background Information

- 2.1 Annex 1 to this report details all calculations in respect of calculation and setting of Council Tax for 2011/2012 and detailed recommendations which must be considered.
- 2.2 The precept figures included for Oxfordshire County Council are subject to approval on 15th February 2011 and the precept figures included for Thames Valley Police Authority are subject to approval on 18th February 2011. 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

- 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 :-

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| 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. |
| 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

None This is a statutory report calculating and setting the Council Tax for Cherwell District Council for 2011/2012.

Implications

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.

Accordingly, any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

Comments checked by Eric Meadows, Service Accountant. 01295 221552

Legal: It is the legal responsibility for the Council to set an agreed Council Tax by 11th March under section 32 of the Local Government Finance Act 1992

Comments checked by Liz Howlett, Head of Legal and Democratic Services, 01295 221587

Risk Management: Risk assessment – this report assumes that the estimates recommended for approval by the Executive, at its meeting held on 21 February 2011, are adopted by the Council.

Comments checked by Eric Meadows, Service Accountant. 01295 221552

Wards Affected

All

Corporate Plan Themes

An Accessible, Value for Money Council.

Executive Portfolio

**Councillor Macnamara
Portfolio Holder for Resources and Communication**

Document Information

Appendix No	Title
1	Calculating the amount of Council Tax for 2011/2012 and Setting the Council Tax for 2011/2012.
2	Calculations Required by Sections 32 of 36 of the Local Government Finance Act 1992.
2b	Council Tax Setting required by Section 30 of the 1992 Act.
Background Papers	
Various Estimates 2011/2012 Working Papers Files Local Government Finance Settlement 2011/2012 Provisional Precept Calculations from Oxfordshire County Council and Thames Valley Police Authority	
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