

<b>SUBJECT:</b>	<i>Council Tax 2015/16</i>
<b>REPORT OF:</b>	<i>Leader of the Council      Councillor Isobel Darby</i>
<b>RESPONSIBLE OFFICER</b>	<i>Director of Resources      Jim Burness</i>
<b>REPORT AUTHOR</b>	<i>Head of Finance      Rodney Fincham</i>
<b>WARD/S AFFECTED</b>	<i>All</i>

## 1. Purpose of Report

- 1.1 This report takes the recommended 2015/16 budget from Cabinet, together with information from the various precepting bodies to produce the appropriate recommendations for setting the council tax for the area which the Council is required to agree at this meeting.

## RECOMMENDATIONS

1. That it be noted that the following amounts for 2015/16 have been determined under delegated authority and in accordance with regulations made under the local Government Finance Act 1992:
- a) **43,143.55** 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 calculated by the Council, in accordance with regulation 6 of the Regulations, as the amount of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items (i.e. Parish precepts) relate, are shown below.

<b>Council Tax Base 2015/16</b>	
Amersham	6,549.48
Ashley Green	454.20
Chalfont St Giles	3,092.27
Chalfont St Peter	6,310.63
Chartridge	821.29
Chenies	130.71
Chesham	7,780.68
Chesham Bois	1,628.49
Cholesbury	498.93
Coleshill	327.95
Great Missenden	4,832.18
Latimer & Ley Hill	505.54
Little Chalfont	3,170.68
Little Missenden	3,122.18
Penn	2,325.35
Seer Green	1,194.94
The Lee	398.05
	<b>43,143.55</b>

2. That the Council calculates the following amounts for 2015/16 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):
- a) **£40,244,351** being the aggregate expenditure which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act (including the General Fund and Parish Precepts).
- b) **£30,599,377** being the aggregate income which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act.
- c) **£9,644,974** as its council tax requirement for the year including Parish Precepts being the amount by which the aggregate expenditure at 2(a) above exceeds the aggregate income at 2(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act.
- d) **£223.56** as the basic amount of its Council Tax for the year, being the council tax requirement at 2(c), divided by the Council Tax Base for the year (43,143.55) at 1(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act.
- e) **£2,499,539** being the aggregate amount of all special items referred to in Section 34(1) of the Act (i.e. Parish Precepts, there being no other special items).
- f) **£165.62** as the basic amount of its Council Tax for dwellings in its area, excluding Parish Precepts, being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by the amount at 1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act.
- g) The amounts given by adding to the amount at 2(f) above the amounts of the Parish Precepts for the relevant Parish divided in each case by the Council Tax Base for the Parish at 1(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 each Parish is:

2015/16 BASIC COUNCIL TAX £		
	Parish Amount	CDC + Parish Amount
Amersham	77.01	242.63
Ashley Green	33.78	199.40
Chalfont St Giles	60.05	225.67
Chalfont St Peter	47.74	213.36
Chartridge	11.98	177.60
Chenies	45.46	211.08
Chesham	104.36	269.98
Chesham Bois	29.71	195.33
Cholesbury	19.48	185.10
Coleshill	24.19	189.81
Great Missenden	38.34	203.96
Latimer & Ley Hill	23.50	189.12
Little Chalfont	67.25	232.87
Little Missenden	26.85	192.47

2015/16 BASIC COUNCIL TAX £		
Penn	22.60	188.22
Seer Green	35.86	201.48
The Lee	23.79	189.41

h) The amounts given by multiplying the basic amounts for each Parish 2(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.

3. That it be noted that for the year 2015/16 the main precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with s40 of the Local Government Finance Act 1992.

Band	Bucks County Council Precept £	Bucks & Milton Keynes Fire Authority Precept £	Police & Crime Commissioner for Thames Valley £	Total Preceptors £
A	743.78	39.03	109.13	891.94
B	867.74	45.53	127.32	1,040.59
C	991.71	52.04	145.51	1,189.26
D	1,115.67	58.54	163.70	1,337.91
E	1,363.60	71.55	200.08	1,635.23
F	1,611.52	84.56	236.46	1,932.54
G	1,859.45	97.57	272.83	2,229.85
H	2,231.34	117.08	327.40	2,675.82

4. That, having calculated the aggregate in each case of the amounts of the District's and preceptors requirements, in accordance with s30(2) of the Local Government Finance Act 1992, hereby sets amounts of the council tax for the year 2015/16 for each category of dwelling as follows.

Band	District & Parishes Council Tax £	Preceptors £	Total 2015/16 Council Tax £
A	149.04	891.94	1,040.98
B	173.88	1,040.59	1,214.47
C	198.72	1,189.26	1,387.98
D	223.56	1,337.91	1,561.47
E	273.24	1,635.23	1,908.47
F	322.92	1,932.54	2,255.46
G	372.60	2,229.85	2,602.45
H	447.12	2,675.82	3,122.94

The council tax for each category of dwelling by parish is as follows.

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Amersham	1,053.69	1,229.30	1,404.93	1,580.54	1,931.78	2,283.01	2,634.23	3,161.08
Ashley Green	1,024.87	1,195.68	1,366.50	1,537.31	1,878.94	2,220.56	2,562.18	3,074.62
Chalfont St Giles	1,042.39	1,216.11	1,389.86	1,563.58	1,911.05	2,258.51	2,605.97	3,127.16
Chalfont St Peter	1,034.18	1,206.54	1,378.91	1,551.27	1,896.00	2,240.73	2,585.45	3,102.54
Chartridge	1,010.34	1,178.72	1,347.13	1,515.51	1,852.30	2,189.07	2,525.85	3,031.02
Chenies	1,032.66	1,204.76	1,376.89	1,548.99	1,893.22	2,237.43	2,581.65	3,097.98
Chesham	1,071.93	1,250.57	1,429.24	1,607.89	1,965.21	2,322.51	2,679.82	3,215.78
Chesham Bois	1,022.16	1,192.51	1,362.89	1,533.24	1,873.97	2,214.68	2,555.40	3,066.48
Cholesbury	1,015.34	1,184.56	1,353.79	1,523.01	1,861.46	2,199.91	2,538.35	3,046.02
Coleshill	1,018.48	1,188.22	1,357.98	1,527.72	1,867.22	2,206.71	2,546.20	3,055.44
Great Missenden	1,027.91	1,199.23	1,370.56	1,541.87	1,884.51	2,227.15	2,569.78	3,083.74
Latimer & Ley Hill	1,018.02	1,187.68	1,357.37	1,527.03	1,866.38	2,205.71	2,545.05	3,054.06
Little Chalfont	1,047.19	1,221.71	1,396.26	1,570.78	1,919.85	2,268.91	2,617.97	3,141.56
Little Missenden	1,020.25	1,190.29	1,360.34	1,530.38	1,870.47	2,210.55	2,550.63	3,060.76
Penn	1,017.42	1,186.98	1,356.57	1,526.13	1,865.28	2,204.41	2,543.55	3,052.26
Seer Green	1,026.26	1,197.30	1,368.35	1,539.39	1,881.48	2,223.57	2,565.65	3,078.78
The Lee	1,018.21	1,187.91	1,357.62	1,527.32	1,866.73	2,206.13	2,545.53	3,054.64

5. Determine that the Council's basic amount of Council Tax for 2015/16 is not excessive, in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992, [and thus there is no need to hold a Council Tax referendum].

## 2. Budget Position

- 2.1 The Cabinet meeting in February considered the financial position of the Authority for 2015/16 and future years, and recommended to this Council meeting the budget for 2015/16. All members of the Council have received a copy of the Cabinet report and the information in that report must be used to underpin any decisions taken at this meeting. Members attention is drawn to Appendix B of the report which contains the advice of the Chief Financial Officer<sup>1</sup> in respect of the budget as required under the Local Government Act 2003. Since that meeting information has been received from the major precepting bodies so that the Council is now in the position to agree the total 2015/16 council tax for the area.
- 2.2 The 2015/16 budget for Chiltern DC recommended by the Cabinet is as follows. The budget translates into a district council tax of £165.62 for a Band D property, which represents a 1.9% increase.

<sup>1</sup> For Chiltern DC this officer is the Director of Resources.

2.3 To this figure is added the cost of parish precepts, which average £57.94, and the major preceptors.

2.4 The following table consolidates the overall council tax position for 2015/16.

	2014/15		2015/16		Change
	£	£/Band D	£	£/Band D	
Bucks County Council	46,829,104	1,093.90	48,133,964	1,115.67	1.99%
Bucks & MK Fire Authority	2,531,315	59.13	2,525,623	58.54	-1.00%
Police & Crime Commissioner	6,871,322	160.51	7,062,599	163.70	1.99%
Chiltern District Council	6,957,796	162.53	7,145,435	165.62	1.90%
Parishes (Average)	2,427,149	56.70	2,499,539	57.94	2.19%
<b>Total Band D Council Tax</b>	<b>65,616,686</b>	<b>1,532.77</b>	<b>67,367,160</b>	<b>1,561.47</b>	<b>1.87%</b>

2.5 Members are reminded of s106 of the Local Government and Finance Act 1992, which prohibits any Member who has not paid for at least two months his/her Council Tax when it becomes due, from voting on setting the budget and making of the Council Tax and related calculations.

### 3. Links to Council Policy Objectives

3.1 The setting of the council tax is the conclusion of the process by which the Council aligns its plans to further its corporate aims with the prudent and sustainable use of resources.

<b>Background Papers:</b>	Cabinet Budget Report Feb 15
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