

**Council Meeting**  
**Thursday 27 February 2014**  
**Council Tax Setting 2014-15**

At its meeting on the 10<sup>th</sup> of February 2014, Cabinet recommended the revenue estimates and the district and parish elements of Council Tax levels for 2014-15 (Minute 92) subject to the issue of the final Parish / Town precepts and confirmation of the Formula Grant figures (subsequently confirmed) The full Council is required to consider Cabinet's recommendations and then to set the full Council Tax.

The report below shows the precept figures for Buckinghamshire County Council, Thames Valley Policy Authority, the Buckinghamshire & Milton Keynes Fire Authority, and the Parish Councils.

The Local Government Act 2003 requires the Chief Financial Officer to report to the Council on the robustness of the estimates made for the purpose of making Council Tax calculations and the adequacy of the proposed financial reserves. The Chief Financial Officer's report is set out in Agenda Item 6 to Cabinet on the 10<sup>th</sup> of February 2014. Members are required to consider Item 6 when making decisions about the budget and Council Tax calculations.

## Council Tax Setting 2014/2015

- 1.1. This is the formal report which we are required to present for the setting of the Council Tax. It is worded in such a way as to comply with the legal requirements of the Local Government Finance Act 1992, as amended by the 2011 Localism Act. *Also shown in the report in italics, alongside the formal wording, is an explanation of what each section represents. The words in italics do not constitute part of the formal proposed Council Tax resolution but are there as an aid to understanding it.*
- 1.2. Subject to the acceptance by Cabinet of the Recommendations in Item 6 (Strategic) (a); (Revenue) (a) to (e) and (Council Tax) (a) and (c) on this Agenda, the approval of the recommendations in 1.5 above and subject to the receipt of a further parish precept and confirmation of the formula grant Cabinet is **advised to recommend** the following Council Tax resolution.
- (i) That it be noted that the following amounts have been calculated for the year 2014/2015 in accordance with regulations made inter alia under Sections 31 to 36 of the Local Government Finance Act 1992:-
- (A) 64,731.19; being the amount calculated by the Council, in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (“the Regulations”) as its Council Tax Base for the year. *In total for the District a £1 tax on a band “D” equivalent property will raise £64,731.19.*

(B)

<b>Parish/Town Area</b>	<b>Council Tax Base</b>
Bledlow-cum-Saunderton	1182.13
Bradenham	224.71
Chepping Wycombe	6247.33
Downley	1931.39
Ellesborough	432.46
Fawley (Parish Meeting)	139.95
Great & Little Hampden	158.88
Great & Little Kimble cum Marsh	466.92
Great Marlow	712.29
Hambleden	815.45
Hazlemere	3946.13
Hedsor (Parish Meeting)	82.99
High Wycombe Town	20564.43
Hughenden	3906.27
Ibstone	142.77
Lacey Green	1234.16
Lane End	1300.45
Little Marlow	795.30
Longwick-cum-Ilmer	679.76
Marlow Bottom	1500.58
Marlow Town	6504.20
Medmenham	506.69
Piddington & Wheeler End	255.07
Princes Risborough	3435.90
Radnage	378.22
Stokenchurch	1866.26
Turville	215.98
West Wycombe'- Parish Council	523.43
Wooburn and Bourne End	4581.09
<b>Grand Total</b>	<b>64731.19</b>

being the amounts calculated by the Council, in accordance with 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 of the special items relate;

*This refers to the previous table. Effectively it shows the amount that would be raised in £'s for each parish/town area by a £1 tax charged on a Band D equivalent property.*

- (ii) That the following amounts be now calculated by the Council for the year 2014/2015 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (“the Act”).
- (A) £93,408,451 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)(2) of the Act; taking into account all precepts issued to it by parish councils as at the date of the meeting. *This represents the estimated gross revenue expenditure (including transfers to reserves) for the General Fund, Special Expenses account, other General Fund revenue reserves and parish precepts.*
- (B) £82,623,775 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)(3) of the Act; *This represents the estimated gross revenue income (Including the transfer of the surplus on the collection fund, formula grant and transfers from reserves) for the same funds as mentioned above.*
- (C) £10,784,676 being the amount by which the aggregate at (ii)(A) above exceeds the aggregate at (ii)(B) above, calculated by the Council in accordance with Section 31(A)(4) of the Act, as its Council Tax requirement for the year. *This represents the difference between the two figures above and is in essence the net funding requirement for the General Fund and Special Expenses accounts plus the parish precepts issued for the year.*

(D) £166.61	being the amount at (ii)(C) above divided by the amount at (i)(A) calculated by the Council, in accordance with Section 31(B)(1) of the Act, as the basic amount of its council tax for the year;.	<i>This is the average Band D tax across the district inclusive of parish precepts but exclusive of Bucks County Council, the Police and Fire authorities. It is not actually charged anywhere in the district but has to be calculated by law as part of the Council Tax setting process.</i>
(E) £ 2,564,462	being the aggregate amount of all special items referred to in Section 34(1) of the Act;	<i>This is the total of parish precepts received for the year and the net Special expenses as shown in Appendix G.</i>
(F) £126.99	being the amount at (ii)(D) above less the result given by dividing the amount at (ii)(E) above by the amount at (i)(A) above, calculated by the Council, in accordance with Section 34(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:	<b><i>This is the band D Council Tax for the District Council only.</i></b>

(G)

<b>Part of the Council's Area</b>	<b>2014-15</b>
Bledlow-cum-Saunderton	£141.20
Bradenham	£158.14
Chepping Wycombe	£179.92
Downley	£173.07
Ellesborough	£176.63
Great & Little Hampden	£142.07
Great & Little Kimble cum Marsh	£180.53
Great Marlow	£140.96
Hambleden	£161.33
Hazlemere	£184.53
High Wycombe Town	£146.90
Hughenden	£166.60
Ibstone	£169.02
Lacey Green	£146.84
Lane End	£203.18
Little Marlow	£178.10
Longwick-cum-Ilmer	£152.89
Marlow Bottom	£147.24
Marlow Town	£169.92
Medmenham	£163.16
Piddington & Wheeler End	£197.56
Princes Risborough	£222.20
Radnage	£190.45
Stokenchurch	£160.97
Turville	£157.08
West Wycombe	£203.60
Wooburn and Bourne End	£181.14

being the amounts given by adding to the amount at (ii)(F) above the amounts of each of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the appropriate amount at (i)(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 those parts of its area to which one or more of the special items relate.

*This is the sum of the District Council's band D tax and the individual Parish/Town/Special Expense band D taxes for each parish area. It does not include Hedsor or Fawley as they issue nil precepts*

<b>(H) Part of the Council's Area</b>	<b>Band A Charge</b>	<b>Band B Charge</b>	<b>Band C Charge</b>	<b>Band D Charge</b>	<b>Band E Charge</b>	<b>Band F Charge</b>	<b>Band G Charge</b>	<b>Band H Charge</b>
Bledlow-cum-Saunderton	£94.13	£109.82	£125.51	£141.20	£172.58	£203.96	£235.33	£282.40
Bradenham	£105.43	£123.00	£140.57	£158.14	£193.28	£228.42	£263.57	£316.28
Chepping Wycombe	£119.95	£139.94	£159.93	£179.92	£219.90	£259.88	£299.87	£359.84
Downley	£115.38	£134.61	£153.84	£173.07	£211.53	£249.99	£288.45	£346.14
Ellesborough	£117.75	£137.38	£157.00	£176.63	£215.88	£255.13	£294.38	£353.26
Fawley (Parish Meeting)	£84.66	£98.77	£112.88	£126.99	£155.21	£183.43	£211.65	£253.98
Great & Little Hampden	£94.71	£110.50	£126.28	£142.07	£173.64	£205.21	£236.78	£284.14
Great & Little Kimble cum Marsh	£120.35	£140.41	£160.47	£180.53	£220.65	£260.77	£300.88	£361.06
Great Marlow	£93.97	£109.64	£125.30	£140.96	£172.28	£203.61	£234.93	£281.92
Hambleden	£107.55	£125.48	£143.40	£161.33	£197.18	£233.03	£268.88	£322.66
Hazlemere	£123.02	£143.52	£164.03	£184.53	£225.54	£266.54	£307.55	£369.06
Hedsor (Parish Meeting)	£84.66	£98.77	£112.88	£126.99	£155.21	£183.43	£211.65	£253.98
High Wycombe Town	£97.93	£114.26	£130.58	£146.90	£179.54	£212.19	£244.83	£293.80
Hughenden	£111.07	£129.58	£148.09	£166.60	£203.62	£240.64	£277.67	£333.20
Ibstone	£112.68	£131.46	£150.24	£169.02	£206.58	£244.14	£281.70	£338.04
Lacey Green	£97.89	£114.21	£130.52	£146.84	£179.47	£212.10	£244.73	£293.68
Lane End	£135.45	£158.03	£180.60	£203.18	£248.33	£293.48	£338.63	£406.36
Little Marlow	£118.73	£138.52	£158.31	£178.10	£217.68	£257.26	£296.83	£356.20
Longwick-cum-Ilmer	£101.93	£118.91	£135.90	£152.89	£186.87	£220.84	£254.82	£305.78
Marlow Bottom	£98.16	£114.52	£130.88	£147.24	£179.96	£212.68	£245.40	£294.48
Marlow Town	£113.28	£132.16	£151.04	£169.92	£207.68	£245.44	£283.20	£339.84
Medmenham	£108.77	£126.90	£145.03	£163.16	£199.42	£235.68	£271.93	£326.32
Piddington & Wheeler End	£131.71	£153.66	£175.61	£197.56	£241.46	£285.36	£329.27	£395.12
Princes Risborough	£148.13	£172.82	£197.51	£222.20	£271.58	£320.96	£370.33	£444.40
Radnage	£126.97	£148.13	£169.29	£190.45	£232.77	£275.09	£317.42	£380.90
Stokenchurch	£107.31	£125.20	£143.08	£160.97	£196.74	£232.51	£268.28	£321.94
Turville	£104.72	£122.17	£139.63	£157.08	£191.99	£226.89	£261.80	£314.16
West Wycombe	£135.73	£158.36	£180.98	£203.60	£248.84	£294.09	£339.33	£407.20
Wooburn and Bourne End	£120.76	£140.89	£161.01	£181.14	£221.39	£261.65	£301.90	£362.28

being the amounts given by multiplying the amounts at (ii)(F) and (ii)(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.

*This refers to the previous table. It shows the combined Wycombe District Council element of the Council Tax and the Parish/ Town/ Special Expenses element for each band of property in each parish area.*

(iii) That it be noted for the year 2014/15 the Buckinghamshire County Council, the Police and Crime Commissioner Thames Valley and the Buckinghamshire and Milton Keynes Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act for each of the categories of dwellings shown below.

*These are the precepts issued by the major precepting authorities – Bucks County Council, Thames Valley Police, and Buckinghamshire and Milton Keynes Fire Authority for each Band of property*



<b>Precepting Authority</b>	<b>Valuation Bands</b>							
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Buckinghamshire County Council	£729.27	£850.81	£972.36	£1,093.90	£1,336.99	£1,580.08	£1,823.17	£2,187.80
Police and Crime Commissioner Thames Valley	£107.01	£124.84	£142.68	£160.51	£196.18	£231.85	£267.52	£321.02
Buckinghamshire & Milton Keynes Fire Authority	£39.42	£45.99	£52.56	£59.13	£72.27	£85.41	£98.55	£118.26

- (iv) That having calculated the aggregate in each case of the amounts at (ii)(H) and (iii) above, the Council in accordance with Section 30 of the Act, hereby sets the following amounts as the amounts of Council Tax for the year 2013/2014 for each of the categories of dwellings shown below.
- This is the final total Council tax for each band of property in each of the parish / town areas of the district*

<b>Part of the Council's Area</b>	<b>Band A Charge</b>	<b>Band B Charge</b>	<b>Band C Charge</b>	<b>Band D Charge</b>	<b>Band E Charge</b>	<b>Band F Charge</b>	<b>Band G Charge</b>	<b>Band H Charge</b>
Bledlow-cum-Saunderton	£969.83	£1,131.46	£1,293.10	£1,454.74	£1,778.02	£2,101.29	£2,424.57	£2,909.48
Bradenham	£981.12	£1,144.64	£1,308.16	£1,471.68	£1,798.72	£2,125.76	£2,452.80	£2,943.36
Chepping Wycombe	£995.64	£1,161.58	£1,327.52	£1,493.46	£1,825.34	£2,157.22	£2,489.10	£2,986.92
Downley	£991.07	£1,156.25	£1,321.43	£1,486.61	£1,816.97	£2,147.33	£2,477.68	£2,973.22
Ellesborough	£993.45	£1,159.02	£1,324.60	£1,490.17	£1,821.32	£2,152.47	£2,483.62	£2,980.34
Fawley (Parish Meeting)	£960.35	£1,120.41	£1,280.47	£1,440.53	£1,760.65	£2,080.77	£2,400.88	£2,881.06
Great & Little Hampden	£970.41	£1,132.14	£1,293.88	£1,455.61	£1,779.08	£2,102.55	£2,426.02	£2,911.22
Great & Little Kimble cum Marsh	£996.05	£1,162.05	£1,328.06	£1,494.07	£1,826.09	£2,158.10	£2,490.12	£2,988.14
Great Marlow	£969.67	£1,131.28	£1,292.89	£1,454.50	£1,777.72	£2,100.94	£2,424.17	£2,909.00
Hambleden	£983.25	£1,147.12	£1,311.00	£1,474.87	£1,802.62	£2,130.37	£2,458.12	£2,949.74
Hazlemere	£998.71	£1,165.17	£1,331.62	£1,498.07	£1,830.97	£2,163.88	£2,496.78	£2,996.14
Hedsor (Parish Meeting)	£960.35	£1,120.41	£1,280.47	£1,440.53	£1,760.65	£2,080.77	£2,400.88	£2,881.06
High Wycombe Town	£973.63	£1,135.90	£1,298.17	£1,460.44	£1,784.98	£2,109.52	£2,434.07	£2,920.88
Hughenden	£986.76	£1,151.22	£1,315.68	£1,480.14	£1,809.06	£2,137.98	£2,466.90	£2,960.28
Ibstone	£988.37	£1,153.10	£1,317.83	£1,482.56	£1,812.02	£2,141.48	£2,470.93	£2,965.12
Lacey Green	£973.59	£1,135.85	£1,298.12	£1,460.38	£1,784.91	£2,109.44	£2,433.97	£2,920.76
Lane End	£1,011.15	£1,179.67	£1,348.20	£1,516.72	£1,853.77	£2,190.82	£2,527.87	£3,033.44
Little Marlow	£994.43	£1,160.16	£1,325.90	£1,491.64	£1,823.12	£2,154.59	£2,486.07	£2,983.28
Longwick-cum-Ilmer	£977.62	£1,140.56	£1,303.49	£1,466.43	£1,792.30	£2,118.18	£2,444.05	£2,932.86
Marlow Bottom	£973.85	£1,136.16	£1,298.47	£1,460.78	£1,785.40	£2,110.02	£2,434.63	£2,921.56
Marlow Town	£988.97	£1,153.80	£1,318.63	£1,483.46	£1,813.12	£2,142.78	£2,472.43	£2,966.92
Medmenham	£984.47	£1,148.54	£1,312.62	£1,476.70	£1,804.86	£2,133.01	£2,461.17	£2,953.40
Piddington & Wheeler End	£1,007.40	£1,175.30	£1,343.20	£1,511.10	£1,846.90	£2,182.70	£2,518.50	£3,022.20
Princes Risborough	£1,023.83	£1,194.46	£1,365.10	£1,535.74	£1,877.02	£2,218.29	£2,559.57	£3,071.48
Radnage	£1,002.66	£1,169.77	£1,336.88	£1,503.99	£1,838.21	£2,172.43	£2,506.65	£3,007.98
Stokenchurch	£983.01	£1,146.84	£1,310.68	£1,474.51	£1,802.18	£2,129.85	£2,457.52	£2,949.02
Turville	£980.41	£1,143.82	£1,307.22	£1,470.62	£1,797.42	£2,124.23	£2,451.03	£2,941.24
WestW'- Parish Council	£1,011.43	£1,180.00	£1,348.57	£1,517.14	£1,854.28	£2,191.42	£2,528.57	£3,034.28
Wooburn and Bourne End	£996.45	£1,162.53	£1,328.60	£1,494.68	£1,826.83	£2,158.98	£2,491.13	£2,989.36

(v) That in accordance with sections 52ZB and 52ZC of the Act it is determined that the Council's relevant basic amount of Council Tax for 2014/15 is not excessive.

*The Secretary of State for Communities and Local Government has determined a set of principles which states that for an authority such as Wycombe District Council, the relevant basic amount of Council Tax is excessive if the amount for 2014/15 is more than 2% than the amount for 2013/14. Since this authority is proposing no increase, its' relevant basic amount of tax is not excessive. As a result it does not have to hold a referendum to consider its' relevant basic amount of Council Tax.*