
Meeting: Council
Date: 20 February 2014
Subject: Council Tax Resolution
Report of: Cllr Maurice Jones, Deputy Leader and Executive Member for Corporate Resources
Summary: The report presents the Formal Council Tax Resolution arising from the Budget proposals presented to Council for approval.

Advising Officer: Charles Warboys, Chief Financial Officer

Contact Officer: Charles Warboys, Chief Financial Officer

Public/Exempt: Public

Wards Affected: All

Function of: Council

Key Decision Yes

Reason for urgency/
exemption from call-in
(if appropriate) Not Applicable

CORPORATE IMPLICATIONS

Council Priorities:

The Council's priorities were a central strand of the Medium Term Financial Plan (MTFP) and have been a specific factor in evaluating savings proposals and the resultant Council Tax levels.

Financial:

Based on the revenue budget proposals, approving the formal Council Tax Resolution as set out in Appendix A would result in an average Band D Council Tax for Central Bedfordshire of £1,308.33.

Legal:

The Council Tax Resolution is set in accordance with Section 31A(4) of the Local Government Finance Act 1992.

Risk Management:

None

Staffing (including Trades Unions):

None

Equalities/Human Rights:

Refer to full Budget / MTFP report – equality impacts are assessed as required.

Community Safety:

None

Sustainability:

None

Summary of Overview and Scrutiny Comments:

- Comments from Overview and Scrutiny were taken into account by the Executive in formulating its budget proposals to Council

RECOMMENDATION(S):

that the Council approve The Council Tax Resolution set out in Appendix A.

<i>Reason for Recommendation(s):</i>	To enable the Council to calculate and set the Council Tax for 2014/15. The Council is required to approve a statutory Council Tax Resolution in the form shown in Appendix A. The formal resolution is based on figures contained in the Medium Term Financial Plan for 2014/15 to 2017/18 recommended by the Executive on 4 February 2014, for approval by Council.
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Executive Summary

Central Bedfordshire, in keeping with all local authorities faces significant financial challenges in responding to the Coalition Government's commitment to reduce the national budget deficit, together with a raft of new policy directives. The budget proposes to freeze the Central Bedfordshire element of Council Tax for 2014/15 and savings proposals have been developed in line with the strategic direction for the Council.

Background

1. The Executive at its meeting on 4 February 2014 considered a detailed report on the Medium Term Financial Plan for 2014/15 to 2017/18. Members are asked to refer to that report for a detailed explanation of the background to this report.
2. The Council Tax Resolution is set in accordance with Section 31A(4) of the Local Government Finance Act 1992 and is submitted at this stage on the basis of the budget proposals set out in that report.

3. The Band D level is £1,308.33, representing a freeze at 2013/14 rates for Central Bedfordshire. Where councils have frozen Council Tax levels the Government have provided support in the form of specific Council Tax Freeze (CTF) Grants, as follows:
- For councils freezing Council Tax in 2011/12 a CTF grant equivalent to an average 2.5% increase, initially payable from 2011/12 to 2014/15. This grant was subsequently 'baselined' and is therefore now part of continuing funding;
 - For councils freezing Council Tax in 2012/13 an additional one-off CTF grant in 2012/13 for the same amount as above;
 - For councils freezing Council Tax in 2013/14 a CTF grant equivalent to a 1% increase in Council Tax, initially payable in each of the years 2013/14 and 2014/15. This grant was subsequently 'baselined' and is therefore now part of continuing funding; and
 - For councils freezing Council Tax in 2014/15 a CTF grant equivalent to a 1% increase in Council Tax, payable on a continuing basis as 'baselined' funds.

For Central Bedfordshire, these grants will total approximately £5.8m for 2014/15.

4. The precepts and Band D Council Tax levels of all precepting bodies have been notified. These are detailed in Appendix B.

Town & Parish Councils/Meetings

5. The Town and Parish Council/Meetings Precepts for 2014/15 as detailed in Appendix B total £9,805,543. The increase in the average Band D Council Tax for Town and Parish Councils/Meetings is 2.54% and results in an average Band D Council Tax figure of £107.28 for 2014/15 compared to £104.62 in 2013/14.

The Police and Crime Commissioner for Bedfordshire

6. The Police and Crime Commissioner set the precept at £14,309,453. This results in a Band D Council Tax of £156.55 for 2014/15, a 1.99% increase on 2013/14. The Police and Crime Panel met on 6 February and accepted the Precept amount.

Bedfordshire and Luton Combined Fire Authority

7. At the time of writing the report Bedfordshire and Luton Combined Fire Authority was due to meet on 19 February 2014 to set its precept. The provisional precept amount is £7,996,109, which results in a Band D Council Tax of £87.48 for 2014/15, a 1.99% increase on 2013/14. A revised Report will be provided at the Council Meeting should the precept amount be set at a value other than the provisional amount. Should the precept be set at an amount equal to the provisional amount no revised Report is required and this report represents confirmation of the final agreed precept.

Proposals

8. Council is required to approve a resolution in the statutory format and the formal Council Tax Resolution at Appendix A is based on the budget proposals that result in the total Band D Council Tax as shown in the "Valuation Bands". The various levels of Council Tax for each Band for each Town and Parish Council/Meeting are shown at Appendix C.
9. If the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be as follows:

	2013/14	2014/15	Increase / (Decrease)
Central Bedfordshire Council	1,308.33	1,308.33	0.00%
Police and Crime Commissioner	153.49	156.55	1.99%
Bedfordshire and Luton Combined Fire Authority	85.77	87.48	1.99%
Sub-total	1,547.59	1,552.36	0.31%
Town and Parish average	104.62	107.28	2.54%
Total	1,652.21	1,659.64	0.45%

Appendices:

Appendix A – Council Tax Resolution 2014/15

Appendix B – Parish Council/Meeting Precepts 2014/15

Appendix C – Parish Council Tax Bands

Background Papers:

Town & Parish Council/Meeting Precept Submissions

Executive Report 4 February 2014

Location of papers: Corporate Services, Priory House, Chicksands