
REPORT TO: Council

DATE: 1 March 2006

DEPARTMENT: Department of Resources

REPORTING OFFICER: Head of Financial Management
(*Paul Foster, Accountancy Manager*)

SUBJECT: **COUNCIL TAX RESOLUTION 2006/07**

WARDS AFFECTED: All

FORWARD PLAN REF: None

1.0 PURPOSE OF REPORT

- 1.1 The Council's budget for 2006/07 was set by Council on 8 February 2006.
- 1.2 The final stage in the budgetary process is for the Council to determine the formal Council Tax Resolution for the year ahead.
- 1.3 This Resolution covers the statutory processes of:
- ◆ **calculating** the Council Taxes for the Borough, including Parishes;
 - ◆ **setting** the total Council Taxes, to include the County, Police and Fire elements.
- 1.4 In accordance with the Local Government Act 2003 (Section 25) the Director of Resources advises Council that, in his opinion, the estimates mentioned in recommendations 2(a) to 2(d) are robust, and that the proposed financial reserves are adequate.

2.0 RECOMMENDATION

- 2.1 That the Council be asked to pass resolutions in the following terms:

RESOLVED

1. COUNCIL TAX BASE

That it be noted that on 5 January 2006 the Director of Resources

calculated the following amounts for the year 2006/07 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

- (a) **Whole of the Council's Area**
61,009.55 being the amount calculated by the Director, 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) **Parts of the Council's Area**
the amounts mentioned in Column 1 of Schedule A to this Resolution, being the amounts calculated by the Director, in accordance with Regulation 6 of 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 special items may relate.

2.

DISTRICT/PARISH COUNCIL TAX RATES

That the following amounts be now calculated by the Council for the year 2006/07 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:

- (a) **District/Parish Gross Expenditure**
£101,412,904 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act;
- (b) **Income**
£78,927,571 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act;
- (c) **District/Parish Net Expenditure**
£22,485,333 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year;
- (d) **Government Grants and Collection Fund Surpluses**
£10,166,039 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed non-domestic rates and revenue support grant, increased by the amount of the sums which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97(3) of the Local Government Finance Act 1988, and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund

(Community Charges)(England) Directions under Section 98(4) of the Local Government Finance Act 1988 made on 7 February 1994;

- (e) **Basic Amount of tax (including average parish precepts)**
£201.924027 being the amount at 2(c) above less the amount at 2(d) above, all divided by the amount at 1(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year;
- (f) **Parish Precepts**
£461,494 being the aggregate amount of all special items referred to in Section 34(1) of the Act;
- (g) **Basic Amount of Tax (Unparished Areas)**
£194.36 being the amount at 2(e) above less the result given by dividing the amount at 2(f) above by the amount at 1(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;
- (h) **Basic Amount of Tax (Parished Areas)**
the amounts mentioned in Column 2 of Schedule A to this Resolution, being the amounts given by adding to the amount at 2(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned divided in each case by the amount 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 those parts of its area to which one or more special items relate;
- (i) **District/Parish Council Tax Rates**
the amounts mentioned in Columns 3 A to H of Schedule A to this Resolution, being the amounts given by multiplying the amounts at 2(g) and 2(h) 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.

COUNTY COUNCIL, POLICE AND FIRE AUTHORITY TAX RATES

That it be noted that for the year 2006/07 the North Yorkshire County Council, the North Yorkshire Police Authority and the North Yorkshire Fire & Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
North Yorkshire County Council							
599.65	699.59	799.53	899.47	1,099.35	1,299.23	1,499.12	1,798.94
North Yorkshire Police Authority							
120.00	140.00	160.00	180.00	220.00	260.00	300.00	360.00
North Yorkshire Fire and Rescue Authority							
35.96	41.95	47.95	53.94	65.93	77.91	89.90	107.88

4.

TOTAL COUNCIL TAX RATES

That, having calculated the aggregate in each case of the amounts at 2(i) and 3. above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts mentioned in Schedule B to this Resolution as the amounts of Council Tax for the year 2006/07 for each of the categories of dwellings shown therein.

Background Papers: None.

OFFICER CONTACT: Please contact Paul Foster (Accountancy Manager) if you require any further information on the contents of this report. The officer can be contacted at the Department of Resources, Crescent Gardens, Harrogate HG1 2SG, by telephone on 01423 556101 or by email paul.foster@harrogate.gov.uk

SUSTAINABILITY ASSESSMENT/POLICY CONSIDERATIONS

		Implications are		
		Positive	Neutral	Negative
A	Economy		✓	
B	Environment		✓	
C	Social Equity		✓	
(i)	General		✓	
(ii)	Customer Care/People with Disabilities		✓	
(iii)	Health Implications		✓	
D	Crime and Disorder Implications		✓	

If all comments lie within the shaded areas, the proposal is sustainable.