

Amended summary to include HPA precept announced on 23 February

COUNCIL MEETING

23 FEBRUARY 2011

TO BE CONSIDERED SUBSEQUENT TO AGENDA ITEM 7.5

SUMMARY



Report for:	Council
Date of meeting:	29 February 2012
PART:	1
If Part II, reason:	

Title of report:	Council Tax Declaration 2012/13
Contact:	Cllr N Tiley, Portfolio Holder for Finance & Resources Sally Marshall, Corporate Director of Finance & Governance
Purpose of report:	As the billing authority for the borough of Dacorum, the Council is required to set the Council Tax annually. The purpose of this report is to set the Council Tax for 2012/13 in accordance with statutory requirements.
Recommendations	<p>It is recommended that:</p> <ol style="list-style-type: none">1) It be noted that the Cabinet at its meeting on 13 December 2011, as amended at the meeting of 7 February 2012, calculated the following amounts for the year 2012/13 in accordance with regulations made under Section 31B (3) of the Local Government Finance Act 1992, as inserted by Section 74 of the Localism Act 2011:-<ol style="list-style-type: none">(a) 58,664.3 being the figure 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 in Table 1 of this report (Tax Base for each part of the Council's area to which one or more special items relate) being the amounts calculated by the Cabinet in accordance with regulation 6 of the Regulations as the amounts of its Council Tax base for the year for dwellings in such parts.

2) the following amounts be now calculated by the Council for the year 2012/13 in accordance with Sections 31A and 31B and Sections 34 and 36 of the Local Government Finance Act 1992 (as amended) (referred to as "the Act"):-

(a) £148,189,103.86 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act, taking account of all precepts, and including the amount which the Council estimates as Council Tax deficit which will be transferred in the year from its General Fund to its Collection Fund;

(b) £137,576,110.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act, including 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 ;

(c) £ 10,612,993.86 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 31A(4) of the Act as its **Council Tax requirement** for the year;

(d) £180.91 being the amount at 2)(c) above, divided by 1)(a) above, calculated by the Council in accordance with Section 31B (1) of the Act as the basic amount of its Council Tax for the year;

(e) £618,465.00 being the aggregate amount of all special items referred to in Section 34(1) of the Act;

(f) £170.37 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 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;

(g) Part of the Council's Area **Band D
Equivalent
Combined
£**

Aldbury	181.06
Berkhamsted	189.55
Bovingdon	195.28
Chipperfield	199.61
Flamstead	212.52
Flaunden	197.70
Great Gaddesden	188.21
Hemel Hempstead	170.37
Kings Langley	208.29
Little Gaddesden	195.12
Markyate	201.62
Nash Mills	194.17
Nettleden	192.38
Northchurch	181.16
Tring Rural	188.48
Tring Town	193.56
Wigginton	183.30

(Band D charge for Parish and District combined), being the amounts given by adding to the amount at 2)(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above 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 parts of its area to which special items relate;

- 3) it be noted that for the year 2012/13 Hertfordshire County Council have stated the 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 as set out below

Valuation Band

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
745.89	870.20	994.52	1,118.83	1,367.46	1,616.09	1,864.72	2,237.66

- 4) That it be noted that for the year 2012/13 Hertfordshire Police Authority have stated the 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 as set out below

Valuation Band

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
98.55	114.97	131.40	147.82	180.67	213.52	246.37	295.64

	<p>5) That having calculated the aggregate in each case of the amounts at 2)(g), 3) and 4) above the Council in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby set the amounts set out in Table 3 of the report as the amounts of Council Tax for the year 2012/13 for each part of the area and for each of the categories of dwellings shown;</p> <p>6) It be noted that in setting the Council Tax for 2012/13 the Council is required to have taken account of the report of the Chief Financial Officer on the robustness of the budget.</p>
Corporate objectives:	Setting an appropriate level of Council Tax supports all five of the Council's strategic objectives
Implications: 'Value For Money Implications'	Contained within the body of Agenda Item 14 to Cabinet on 7 February 2012.
Risk Implications	Budget risk assessment undertaken.
Monitoring Officer/S.151 Officer Comments	Deputy Monitoring Officer has no additional comments. Section 151 Officer – This is a S151 Officer report.
Consultees:	None
Background papers:	

COUNCIL TAX 2012-13

BACKGROUND REPORT

Summary

1. This report sets out the statutory information and recommendations necessary to determine the Council's Council Tax requirement for 2012/13, based on the Cabinet's recommendations from its meeting on 7 February 2012, which have been referred to Council for approval on this agenda.
2. In approving the budget for 2012/13 Members will be aware that they were required to have regard to the report of the Chief Finance Officer (as included in agenda item 14 for the Cabinet meeting of 7 February, specifically sections 8 and 14 of the report) when making a decision.
3. The Council's Council Tax requirement includes precepts from parishes. The Council Tax resolutions incorporate the parish precepts and those of the County Council and the Police Authority.

Council Tax Requirement

4. The Corporate Director (Finance and Governance) incorporated within the budget report to Cabinet a statement in compliance with the requirements of the Local Government Act 2003. This requires the Chief Finance Officer (in the Council's case, the Corporate Director (Finance and Governance)) to report on a) the robustness of

the estimates made for the purpose of budget calculations and b) the adequacy of the proposed financial reserves.

5. The Council's Council Tax Requirement is £10,612,993.86, as follows:

	£
Base net budget recommended by Cabinet	9,994,528.86
Add Parish Precepts	618,465.00
Council Tax Requirement	<u>10,612,993.86</u>

Council Tax Recommendations

6. The statutory Council Tax calculations require the above amount to include the Revenue Support Grant, the redistribution of Non-domestic Rates (collectively referred to as Formula Grant) and any surplus or deficit on the Collection Fund. The result is set as the Council Tax requirement and is divided by the Council Tax base to determine the "basic amount" of the Council Tax for the year. The Cabinet determined the Council Tax base (after collection rate adjustment of 99.5%) as 58,664.3, together with the amount for each parish, at its meeting on 13 December 2011. As this includes parish precepts (referred to as "special items"), these are then deducted (expressed as a Council Tax amount) from the "basic amount" to show the amount of Council Tax in any area where there is no parish precept (Hemel Hempstead only).
7. The amount of Council Tax in each parish (that is the total of the Council's amount and the parish amount) is then shown.
8. The Council Tax bill for 2012/13 includes the requirements of Hertfordshire County Council and the Hertfordshire Police Authority who are responsible for setting their own Council Tax levels. The amount of the precepts from the County Council and the Police Authority for each Council Tax "band" (A to H) are then noted and the final total amount for each parish is then shown by each band (Table 3).

Precepts

9. Hertfordshire County Council determined its Council Tax requirement at a meeting held on 21 February 2012. There was no change in the level of requirement, as shown in the table below.

The Police Authority determined its Council Tax requirement at a meeting held on 23 February 2012. There was no change in the level of requirement, as shown in the table below.

	2011/12	2012/13	Increase	
	£	£	£	%
Dacorum	170.37	170.37	0.00	0.00
County Council	1,118.83	1,118.83	0.00	0.00
Police Authority	147.82	147.82	0.00	0.00
TOTAL	1,437.02	1,437.02	0.00	0.00

Resolution

10. The Council Tax resolution is in a prescribed form, designed to satisfy legal requirements, and is set out at the beginning of this report.

TABLE 1

TAX BASE FOR EACH PART OF THE COUNCIL'S AREA

Parish	Tax Base (based on eventual 99.5% collection rate)
Aldbury	472.2
Berkhamsted	8,370.0
Bovingdon	2,115.6
Chipperfield	870.3
Flamstead	627.1
Flaunden	175.8
Great Gaddesden	441.7
Kings Langley	2,350.1
Little Gaddesden	650.5
Markyate	1,273.2
Nash Mills	905.4
Nettleden	817.8
Northchurch	1,343.4
Tring Rural	629.1
Tring	5,014.8
Wigginton	690.5
Hemel Hempstead	31,916.8
TOTAL TAXBASE	58,664.3

Table 2

BAND D CHARGE FOR PARISH AND DISTRICT COMBINED

Parish	Band D Parish	Band D District	Band D Combined
	£	£	£
Aldbury	10.69	170.37	181.06
Berkhamsted	19.18	170.37	189.55
Bovingdon	24.91	170.37	195.28
Chipperfield	29.24	170.37	199.61
Flamstead	42.15	170.37	212.52
Flaunden	27.33	170.37	197.70
Great Gaddesden	17.84	170.37	188.21
Kings Langley	37.92	170.37	208.29
Little Gaddesden	24.75	170.37	195.12
Markyate	31.25	170.37	201.62
Nash Mills	23.80	170.37	194.17
Nettleden	22.01	170.37	192.38
Northchurch	10.79	170.37	181.16
Tring Rural	18.11	170.37	188.48
Tring Town	23.19	170.37	193.56
Wigginton	12.93	170.37	183.30
Hemel Hempstead	-	170.37	170.37

Table 3

COUNCIL TAX FOR EACH VALUATION BAND 2011/12

Band	A	B	C	D	E	F	G	H
Band 'D' Equivalent Proportions	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

ANALYSIS OF MAJOR PRECEPTING AUTHORITIES

Table 3(a)

Herts County Council	745.89	870.20	994.52	1118.83	1367.46	1616.09	1864.72	2237.66
Herts Police Authority	98.55	114.97	131.40	147.82	180.67	213.52	246.37	295.64
Dacorum Borough Council	113.58	132.51	151.44	170.37	208.23	246.09	283.95	340.74

COUNCIL TAX RATES INCLUDING ALL PRECEPTS

Table 3(b)

Aldbury	965.15	1125.99	1286.86	1447.71	1769.43	2091.14	2412.86	2895.42
Berkhamsted	970.81	1132.60	1294.41	1456.20	1779.80	2103.40	2427.01	2912.40
Bovingdon	974.63	1137.05	1299.50	1461.93	1786.81	2111.68	2436.56	2923.86
Chipperfield	977.51	1140.42	1303.35	1466.26	1792.10	2117.94	2443.77	2932.52
Flamstead	986.12	1150.46	1314.83	1479.17	1807.88	2136.58	2465.29	2958.34
Flaunden	976.24	1138.94	1301.65	1464.35	1789.76	2115.18	2440.59	2928.70
Great Gaddesden	969.91	1131.56	1293.22	1454.86	1778.16	2101.47	2424.77	2909.72
Kings Langley	983.30	1147.17	1311.07	1474.94	1802.71	2130.47	2458.24	2949.88
Little Gaddesden	974.52	1136.93	1299.36	1461.77	1786.61	2111.45	2436.29	2923.54
Markyate	978.85	1141.99	1305.14	1468.27	1794.55	2120.84	2447.12	2936.54
Nash Mills	973.89	1136.19	1298.52	1460.82	1785.45	2110.08	2434.71	2921.64
Nettleden/Potten End	972.69	1134.80	1296.92	1459.03	1783.26	2107.49	2431.72	2918.06
Northchurch	965.21	1126.07	1286.95	1447.81	1769.55	2091.29	2413.02	2895.62
Tring Rural	970.09	1131.77	1293.46	1455.13	1778.49	2101.86	2425.22	2910.26
Tring Town	973.48	1135.72	1297.97	1460.21	1784.70	2109.20	2433.69	2920.42
Wigginton	966.64	1127.74	1288.85	1449.95	1772.16	2094.38	2416.59	2899.90
Hemel Hempstead	958.02	1117.68	1277.36	1437.02	1756.36	2075.70	2395.04	2874.04

