



CHELTENHAM

BOROUGH COUNCIL

Notice of a meeting of Council

Monday, 19 February 2018
2.30 pm
Council Chamber - Municipal Offices

Membership	
Councillors:	Klara Sudbury (Chairman), Bernard Fisher (Vice-Chair), Matt Babbage, Paul Baker, Garth Barnes, Ian Bickerton, Nigel Britter, Flo Clucas, Chris Coleman, Mike Collins, Wendy Flynn, Tim Harman, Steve Harvey, Colin Hay, Rowena Hay, Alex Hegenbarth, Karl Hobley, Sandra Holliday, Peter Jeffries, Steve Jordan, Adam Lillywhite, Chris Mason, Helena McCloskey, Paul McCloskey, Andrew McKinlay, Chris Nelson, Tony Oliver, Dennis Parsons, John Payne, Chris Ryder, Louis Savage, Diggory Seacome, Malcolm Stennett, Pat Thornton, Jon Walklett, Simon Wheeler, Roger Whyborn, Max Wilkinson, Suzanne Williams and David Willingham

Agenda

13.	COUNCIL TAX RESOLUTION Report of the Cabinet Member Finance	(Pages 3 - 10)
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Contact Officer: Rosalind Reeves, Democratic Services Manager, 01242 774937
Email: democratic.services@cheltenham.gov.uk

Pat Pratley
Chief Executive

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Cheltenham Borough Council Council – 19th February 2018

Council Tax resolution 2018/19

Accountable member	Cabinet Member for Finance, Councillor Rowena Hay
Accountable officer	Paul Jones (Section 151 Officer)
Accountable scrutiny committee	Overview and Scrutiny committee
Ward(s) affected	All
Significant Decision	Yes
Executive summary	The purpose of this report is to enable the Council to set the Council Tax for 2018/19. The Council agreed its budget and level of Council Tax for 2018/19 at its meeting on 19th February 2018. The Council is required to formally approve the total Council Tax for residents of Cheltenham, including the Council Tax requirements of the precepting organisations Gloucestershire County Council (GCC) and Gloucestershire Police.
Recommendations	Approve the formal Council Tax resolution at Appendix 2 and note the commentary in respect of the increase in Council Tax at Paragraph 6 of Appendix 2.

Financial implications	<p>Failure to agree the Council Tax resolution at this meeting would delay the preparation of council tax bills and the collection of the payments from residents. This may result in lost interest on income collected, which given the prevailing low interest rates, would be approximately £1-2k per month.</p> <p>Contact officer: Paul Jones paul.jones@cheltenham.gov.uk, 01242 775154</p>
Legal implications	<p>None specific; the legislative context is set out in the report. The council tax resolution must be by recorded vote - <i>Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014</i> effective 26/2/14.</p> <p>Contact officer: Peter Lewis, One legal peter.lewis@teWKesbury.gov.uk, 01684 272012</p>
HR implications (including learning and organisational development)	<p>None arising from this report.</p> <p>Contact officer: Julie McCarthy julie.mccarthy@cheltenham.gov.uk 01242 264355</p>
Key risks	As outlined in the financial implications

Corporate and community plan implications	None arising from this report
Environmental and climate change implications	None arising from this report

1. Introduction

- 1.1 The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.
- 1.2 The Council agreed the budget and level of Council Tax for 2018/19 at its meeting on 19th February 2018. The Council is now required to formally approve the total Council Tax for residents of Cheltenham, including the Council Tax requirements of the precepting organisations, Gloucestershire County Council (GCC) and Gloucestershire Police.
- 1.3 Gloucestershire County Council (GCC) and Gloucestershire Police have both met to set their council taxes for 2018/19.
- 1.4 The total Council Tax to be paid by residents of Cheltenham in 2018/19 by council tax band, including the precepting authorities, is contained in Appendix 2.

2. Reasons for recommendations

- 2.1 To enable the Council to set the Council Tax for 2018/19.

3. Alternative options considered

- 3.1 Not applicable

4. Consultation and feedback

- 4.1 Not applicable

5. Performance management – monitoring and review

- 5.1 Not applicable

Report author	Contact officer: Paul Jones paul.jones@cheltenham.gov.uk 01242 775154
Appendices	1. Risk Assessment 2. Council Tax resolution
Background information	1. Council Budget Report 19 th February 2018

Risk Assessment

Appendix 1

The risk				Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	I	L	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
c.tax 1	Failure to agree the 2018/19 Council Tax resolution may result in lost interest on income.	Paul Jones	19/02/18	4	1	4	Accept	Councillors to agree council tax at meeting	23/02/18	Paul Jones	

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CHELTENHAM BOROUGH COUNCIL

COUNCIL
19th FEBRUARY 2018

COUNCIL TAX RESOLUTION 2018/19

1. It be noted that on 25th January 2018 the Council calculated the Council Tax Base for 2018/19 as follows:
 - (a) for the whole Council area as **41,745.2**
 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached **Table E** below.

2. Calculate that the Council Tax requirement for the Council's own purposes for 2018/19 (excluding Parish precepts) is £8,474,693

3. That the following amounts be calculated for the year 2018/19 in accordance with Sections 31 to 36 of the Act:
 - (a) £108,496,778 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) £99,772,236 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £8,724,542 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - (d) £209.00 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £249,848.90 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached **Table E** below).
 - (f) £203.01 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 Parish precept relates.

4. To note that Gloucestershire County Council and the Police and Crime Commissioner for Gloucestershire have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in **Table A** below.
5. To note that the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in **Table A** below as the amounts of Council Tax for 2018/19 for Cheltenham Borough Council, Gloucestershire County Council and the Police and Crime Commissioner for Gloucestershire, for each of the categories of dwellings.

Table A

Council Tax for 2018/19 for each of the categories of dwellings shown below:

Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Cheltenham Borough Council	135.34	157.90	180.45	203.01	248.12	293.24	338.35	406.02
Gloucestershire County Council	821.47	958.39	1,095.30	1,232.21	1,506.03	1,779.86	2,053.68	2,464.42
The Police and Crime Commissioner for Gloucestershire	150.99	176.16	201.32	226.49	276.82	327.15	377.48	452.98
Aggregate Council Tax (Excluding Parishes)	1,107.80	1,292.45	1,477.07	1,661.71	2,030.97	2,400.25	2,769.51	3,323.42

Table B

Parish amount of Council Tax for 2018/19 for each of the categories of dwellings shown below:

Part of the Council's area	Valuation Bands							
Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Charlton Kings	11.33	13.22	15.11	17.00	20.78	24.56	28.33	34.00
Leckhampton with Warden Hill	12.25	14.29	16.33	18.37	22.45	26.53	30.62	36.74
Prestbury	14.83	17.30	19.77	22.24	27.18	32.12	37.07	44.48
Swindon	11.32	13.21	15.09	16.98	20.75	24.53	28.30	33.96
Up Hatherley	6.64	7.75	8.85	9.96	12.17	14.39	16.60	19.92

Table C

Aggregate of amounts of Council Tax for the year 2018/19 for the Borough of Cheltenham and each Parish, for each of the categories of dwellings shown below:

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
Band	£	£	£	£	£	£	£	£
Charlton Kings	146.67	171.12	195.56	220.01	268.90	317.80	366.68	440.02
Leckhampton with Warden Hill	147.59	172.19	196.78	221.38	270.57	319.77	368.97	442.76
Prestbury	150.17	175.20	200.22	225.25	275.30	325.36	375.42	450.50
Swindon	146.66	171.11	195.54	219.99	268.87	317.77	366.65	439.98
Up Hatherley	141.98	165.65	189.30	212.97	260.29	307.63	354.95	425.94

Table D

Aggregate of amounts of Council Tax the year 2018/19, for Gloucestershire County Council, The Police and Crime Commissioner for Gloucestershire, the Borough of Cheltenham and each Parish, for each of the categories of dwellings shown below:

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
Band	£	£	£	£	£	£	£	£
Charlton Kings	1,119.13	1,305.67	1,492.18	1,678.71	2,051.75	2,424.81	2,797.84	3,357.42
Leckhampton with Warden Hill	1,120.05	1,306.74	1,493.40	1,680.08	2,053.42	2,426.78	2,800.13	3,360.16
Prestbury	1,122.63	1,309.75	1,496.84	1,683.95	2,058.15	2,432.37	2,806.58	3,367.90
Swindon	1,119.12	1,305.66	1,492.16	1,678.69	2,051.72	2,424.78	2,797.81	3,357.38
Up Hatherley	1,114.44	1,300.20	1,485.92	1,671.67	2,043.14	2,414.64	2,786.11	3,343.34
All other parts of the Council's area	1,107.80	1,292.45	1,477.07	1,661.71	2,030.97	2,400.25	2,769.51	3,323.42

Table E

Parish Council Precepts, Tax Base and Council Tax for 2017/18 and 2018/19:

Parish	2018/19			2017/18			Council Tax Increase/ (decrease)
	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	
Charlton Kings	4,935.40	83,888.00	17.00	4,186.10	68,720.00	16.42	3.53%
Leckhampton with Warden Hill	3,412.40	62,700.00	18.37	1,842.80	33,812.23	18.35	0.11%
Prestbury	2,993.90	66,594.00	22.24	2,858.30	63,868.68	22.34	(0.45%)
Swindon	678.30	11,516.90	16.98	677.50	11,181.46	16.50	2.91%
Up Hatherley	2,525.10	25,150.00	9.96	2,155.00	21,505.34	9.98	(0.20%)
TOTAL		249,848.90			199,087.71		

6. To note that the relevant basic amount of council tax for the financial year 2018/19, which reflects a 2.99% and £5.89 increase, is not excessive in accordance with the principles approved by the Secretary of State under Section 52ZB of the Local Government Finance Act 1992 as amended and the Referendums Relating to Council Tax Increases (Principles) (England) Report 2018/19 and, therefore, the requirement to hold a referendum is not engaged.