



CHELTENHAM

BOROUGH COUNCIL

Notice of a meeting of Council

Monday, 17 February 2020
2.30 pm
Council Chamber - Municipal Offices

Membership	
Councillors:	Roger Whyborn (Chair), Sandra Holliday (Vice-Chair), Victoria Atherstone, Matt Babbage, Paul Baker, Garth Barnes, Dilys Barrell, Angie Boyes, Nigel Britter, Jonny Brownsteen, Flo Clucas, Chris Coleman, Mike Collins, Stephen Cooke, Iain Dobie, Bernard Fisher, Wendy Flynn, Tim Harman, Steve Harvey, Rowena Hay, Alex Hegenbarth, Karl Hopley, Martin Horwood, Peter Jeffries, Steve Jordan, Chris Mason, Paul McCloskey, Andrew McKinlay, Tony Oliver, Dennis Parsons, John Payne, Louis Savage, Diggory Seacome, Malcolm Stennett, Jo Stafford, Klara Sudbury, Simon Wheeler, Max Wilkinson, Suzanne Williams and David Willingham

A Moment of Reflection

(to be led by the Mayor's Chaplain- Rev Luke Goodway)

This will be of an inclusive nature and held in the Cambray Room at 14:15. All Members are welcome to participate but need not do so.

Agenda

12.	COUNCIL TAX RESOLUTION 2020 Report of the Cabinet Member Finance	(Pages 3 - 10)
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Contact Officer: Bev Thomas, Democratic Services Team Leader, 01242 264246
Email: democratic.services@cheltenham.gov.uk

Gareth Edmundson
Chief Executive

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Cheltenham Borough Council

Council – 17th February 2020

Council Tax resolution 2020/21

Accountable member	Cabinet Member for Finance, Councillor Rowena Hay
Accountable officer	Paul Jones (Executive Director – Finance and Assets)
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 2020/21. The Council agreed its budget and level of Council Tax for 2020/21 at its meeting on 17 th February 2020. 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 - Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 effective 26/2/14.</p> <p>Contact officer: Shirin.wotherspoon@tewkesbury.gov.uk. 01684 272017</p>
HR implications (including learning and organisational development)	<p>None arising from this report.</p> <p>Contact officer: Julie McCarthy julie.mccarthy@publicagroup.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 2020/21 (previous agenda item) on 17th February 2020. 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 2020/21.
- 1.4 The total Council Tax to be paid by residents of Cheltenham in 2020/21 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 2020/21.

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 17 th February 2020

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 2020/21 Council Tax resolution may result in lost interest on income.	Paul Jones		4	1	4	Accept	Councillors to agree council tax at meeting	21/02/20	Paul Jones	

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CHELTENHAM BOROUGH COUNCIL

COUNCIL
17th FEBRUARY 2020

COUNCIL TAX RESOLUTION 2020/21

1. It be noted that on 6th December 2019 the Council calculated the Council Tax Base for 2020/21 as follows:
 - (a) for the whole Council area as **43,144.5**
 [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 2020/21 (excluding Parish precepts) is £9,236,375

3. That the following amounts be calculated for the year 2020/21 in accordance with Sections 31 to 36 of the Act:
 - (a) £97,115,997 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) £87,584,528 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £9,531,469 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) £220.92 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) £295,094.28 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) £214.08 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 2020/21 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 2020/21 for each of the categories of dwellings shown below:

Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Cheltenham Borough Council	142.72	166.51	190.29	214.08	261.65	309.23	356.80	428.16
Gloucestershire County Council	896.88	1,046.36	1,195.84	1,345.32	1,644.28	1,943.24	2,242.20	2,690.64
The Police and Crime Commissioner for Gloucestershire	171.50	200.08	228.67	257.25	314.42	371.58	428.75	514.50
Aggregate Council Tax (Excluding Parishes)	1,211.10	1,412.95	1,614.80	1,816.65	2,220.35	2,624.05	3,027.75	3,633.30

Table B

Parish amount of Council Tax for 2020/21 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	16.33	19.06	21.78	24.50	29.94	35.39	40.83	49.00
Leckhampton with Warden Hill	12.49	14.57	16.65	18.73	22.89	27.05	31.22	37.46
Prestbury	14.84	17.31	19.79	22.26	27.21	32.15	37.10	44.52
Swindon	11.93	13.92	15.91	17.90	21.88	25.86	29.83	35.80
Up Hatherley	6.93	8.08	9.24	10.39	12.70	15.01	17.32	20.78

Table C

Aggregate of amounts of Council Tax for the year 2020/21 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	159.05	185.57	212.07	238.58	291.59	344.62	397.63	477.16
Leckhampton with Warden Hill	155.21	181.08	206.94	232.81	284.54	336.28	388.02	465.62
Prestbury	157.56	183.82	210.08	236.34	288.86	341.38	393.90	472.68
Swindon	154.65	180.43	206.20	231.98	283.53	335.09	386.63	463.96
Up Hatherley	149.65	174.59	199.53	224.47	274.35	324.24	374.12	448.94

Table D

Aggregate of amounts of Council Tax the year 2020/21, 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	1,227.43	1,432.01	1,636.58	1,841.15	2,250.29	2,659.44	3,068.58	3,682.30
Leckhampton with Warden Hill	1,223.59	1,427.52	1,631.45	1,835.38	2,243.24	2,651.10	3,058.97	3,670.76
Prestbury	1,225.94	1,430.26	1,634.59	1,838.91	2,247.56	2,656.20	3,064.85	3,677.82
Swindon	1,223.03	1,426.87	1,630.71	1,834.55	2,242.23	2,649.91	3,057.58	3,669.10
Up Hatherley	1,218.03	1,421.03	1,624.04	1,827.04	2,233.05	2,639.06	3,045.07	3,654.08
All other parts of the Council's area	1,211.10	1,412.95	1,614.80	1,816.65	2,220.35	2,624.05	3,027.75	3,633.30

Table E

Parish Council Precepts, Tax Base and Council Tax for 2020/21 and 2019/20:

Parish	2020/21			2019/20			Council Tax Increase/ (decrease)
	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	
Charlton Kings	4,962.30	121,556.00	24.50	4,972.30	107,855.00	21.69	12.96
Leckhampton with Warden Hill	3,431.10	64,260.00	18.73	3,428.70	64,260.00	18.74	(0.05%)
Prestbury	3,174.00	70,642.00	22.26	3,113.00	67,926.00	21.82	2.02%
Swindon	682.60	12,218.28	17.90	675.40	11,862.41	17.56	1.94%
Up Hatherley	2,543.00	26,418.00	10.39	2,545.30	25,900.00	10.18	2.06%
TOTAL		295,094.28			277,803.41		

6. To note that the relevant basic amount of council tax for the financial year 2020/21, which reflects a 2.39% and £5 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 2020/21 and, therefore, there is no requirement to hold a referendum.