

Cheltenham Borough Council
Council – 27 February 2015
Council Tax resolution 2015/16

Accountable member	Cabinet Member for Finance, Councillor John Rawson
Accountable officer	Director of Resources (Section 151 Officer), Mark Sheldon
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 2015/16. The Council agreed its budget and level of Council Tax for 2015/16 at a meeting on 13 February 2015. 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 an 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: Mark Sheldon, Director of Resources mark.sheldon@cheltenham.gov.uk, 01242 264123</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> Taking effect 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
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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 2015/16 at a meeting on 13 February 2015. 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.
- 1.3 Gloucestershire County Council (GCC) and Gloucestershire Police will have met to set their council tax by 25 February 2015.
- 1.4 The total Council Tax to be paid by residents of Cheltenham in 2015/16 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 2015/16.

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

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Appendices	1. Risk Assessment 2. Council Tax resolution
Background information	1. Council Budget Report 13 February 2015

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 2015/16 Council Tax resolution may result in lost interest on income.	Mark Sheldon	6/02/15	4	1	4	Accept	Councillors to agree precept at meeting	27/02/15	Mark Sheldon	