# Council Tax resolution 2019/20

<table>
<thead>
<tr>
<th>Accountable member</th>
<th>Cabinet Member for Finance, Councillor Rowena Hay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountable officer</td>
<td>Paul Jones (Executive Director – Finance and Assets)</td>
</tr>
<tr>
<td>Accountable scrutiny committee</td>
<td>Overview and Scrutiny committee</td>
</tr>
<tr>
<td>Ward(s) affected</td>
<td>All</td>
</tr>
<tr>
<td>Significant Decision</td>
<td>Yes</td>
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## Executive summary

The purpose of this report is to enable the Council to set the Council Tax for 2019/20. The Council agreed its budget and level of Council Tax for 2019/20 at its meeting on 18th February 2019. 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

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.

**Contact officer:** Paul Jones

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## Legal implications

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.

**Contact officer:** Peter Lewis, One legal

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## HR implications (including learning and organisational development)

None arising from this report.

**Contact officer:** Julie McCarthy

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## Key risks

As outlined in the financial implications
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 2019/20 (previous agenda item) on 18th February 2019. 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 2019/20.

1.4 The total Council Tax to be paid by residents of Cheltenham in 2019/20 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 2019/20.

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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**Report author**

Contact officer: Paul Jones

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**Appendices**

1. Risk Assessment

2. Council Tax resolution- TO FOLLOW

**Background information**

1. Council Budget Report 18th February 2019
## Risk Assessment

### Appendix 1

<table>
<thead>
<tr>
<th>The risk</th>
<th>Original risk score (impact x likelihood)</th>
<th>Managing risk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Risk ref.</td>
<td>Risk description</td>
<td>Risk Owner</td>
</tr>
<tr>
<td>c.tax 1</td>
<td>Failure to agree the 2019/20 Council Tax resolution may result in lost interest on income.</td>
<td>Paul Jones</td>
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