

Cheltenham Borough Council
Council – 24 February 2012
Council Tax resolution 2012/13

Accountable member	Cabinet Member for Finance and Community Development Councillor John Webster
Accountable officer	Director of Resources (Section 151 Officer), Mark Sheldon
Accountable scrutiny committee	Economy and Business Improvement 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 2012/13. The Council agreed its budget and level of Council Tax for 2012/13 at a meeting on 10 th February 2012. 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 the Gloucestershire Police authority
Recommendations	Approve the formal Council Tax resolution at Appendix 2 (to follow) 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 delayed. Contact officer: Mark Sheldon, Director of Resources mark.sheldon@cheltenham.gov.uk, 01242 264123
Legal implications	The Council must set its Council Tax in accordance with the Local Government Finance Act 1992 no later than 10 th March 2012. Contact officer: Peter Lewis, One legal peter.lewis@teWKesbury.gov.uk, 01684 272012
HR implications (including learning and organisational development)	None arising from this report. Contact officer: Julie McCarthy julie.mccarthy@cheltenham.gov.uk 01242 264355
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 2012/13 at a meeting on 10th February 2012. 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 the Gloucestershire Police authority
- 1.3 Gloucestershire County Council (GCC) and Gloucestershire Police authority will have met to set their council tax by 16th February 2012.
- 1.4 The total Council Tax to be paid by residents of Cheltenham in 2012/13 by council tax band, including the precepting authorities, is contained in Appendix 2 (to follow)

2. Reasons for recommendations

- 2.1 To enable the Council to set the Council Tax for 2012/13.

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: Mark Sheldon mark.sheldon@cheltenham.gov.uk 01242 264123
Appendices	1. Risk Assessment 2. Council Tax resolution (to follow)
Background information	1. Council Budget Report 10 th February 2012

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 2012/13 Council Tax resolution may result in lost interest on income.	DoR	10/02/12	4	1	4	Accept	Councillors to agree precept at meeting	24/02/12	DoR	