

Cheltenham Borough Council  
Council – 22 February 2013  
Council Tax resolution 2013/14

<b>Accountable member</b>	<b>Cabinet Member for Finance, Councillor John Rawson</b>
<b>Accountable officer</b>	<b>Director of Resources (Section 151 Officer), Mark Sheldon</b>
<b>Accountable scrutiny committee</b>	<b>Overview and Scrutiny committee</b>
<b>Ward(s) affected</b>	<b>All</b>
<b>Significant Decision</b>	<b>Yes</b>
<b>Executive summary</b>	The purpose of this report is to enable the Council to set the Council Tax for 2013/14. The Council agreed its budget and level of Council Tax for 2013/14 at a meeting on 8 <sup>th</sup> February 2013. 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.
<b>Recommendations</b>	<b>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.</b>

<b>Financial implications</b>	<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><b>Contact officer: Mark Sheldon, Director of Resources</b> <b>mark.sheldon@cheltenham.gov.uk, 01242 264123</b></p>
<b>Legal implications</b>	<p>The Council must set its Council Tax in accordance with the requirements of the Local Government Finance Act 1992 (as amended).</p> <p><b>Contact officer: Peter Lewis, One legal</b> <b>peter.lewis@teWKesbury.gov.uk, 01684 272012</b></p>
<b>HR implications (including learning and organisational development)</b>	<p>None arising from this report.</p> <p><b>Contact officer: Julie McCarthy</b> <b>julie.mccarthy@cheltenham.gov.uk</b> <b>01242 264355</b></p>
<b>Key risks</b>	As outlined in the financial implications

<b>Corporate and community plan Implications</b>	None arising from this report
<b>Environmental and climate change implications</b>	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 2013/14 at a meeting on 8<sup>th</sup> February 2013. 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 20<sup>th</sup> February 2013.
- 1.4 The total Council Tax to be paid by residents of Cheltenham in 2013/14 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 2013/14.

## 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

<b>Report author</b>	<b>Contact officer: Mark Sheldon</b> <b>mark.sheldon@cheltenham.gov.uk</b> <b>01242 264123</b>
<b>Appendices</b>	1. Risk Assessment 2. Council Tax resolution (to follow)
<b>Background information</b>	1. Council Budget Report 8 <sup>th</sup> February 2013

**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 2013/14 Council Tax resolution may result in lost interest on income.	DoR	8/02/13	4	1	4	Accept	Councillors to agree precept at meeting	22/02/13	DoR	