TO: **COUNCIL - 25 February 2004**

SUBJECT: SETTING OF COUNCIL TAX 2004/05

FROM: STRATEGIC DIRECTOR (COMMUNITY RESOURCES) AND CHIEF

FINANCIAL OFFICER

1. **PURPOSE OF REPORT**

This report provides details of the levels of Council Tax agreed by Warwickshire County Council and Warwickshire Police Authority for 2004/05, the Police Authority having agreed their budget earlier today (25 February). This report also incorporates the level of Council Tax recommended to the Council by the Executive on 24 February. The Council should now be in a position to set the overall levels of Council Tax for the District.

2. BACKGROUND

- 2.1 On 9 February, the Executive considered a report concerning the calculation of the District Council element of the council tax for 2004/05. A special meeting of the Executive on 24 February has made recommendations on the budget and the level of the Council Tax to the Council.
- 2.2 The formal setting of the tax is the arithmetic process of aggregating the council tax levels set for each band by the County Council and the Police Authority with those required by this Council. The Chief Financial Officer reports directly to Council in order that the council tax can be set in accordance with section 30 of the Local Government Finance Act 1992.

3. COUNTY COUNCIL AND POLICE AUTHORITY PRECEPTS

3.1 Both the County Council and Police Authority have now set amounts of council tax in accordance with section 40 of the Local Government Finance Act 1992. Neither has any special expenses and the following amounts will be common throughout the District:-

Band	Warwickshire County Council	Warwickshire Police Authority
	£	£
Α	614.8084	84.3687
В	717.2764	98.4301
С	819.7445	112.4916
D	922.2126	126.5530
Е	1,127.1487	154.6759
F	1,332.0848	182.7988
G	1,537.0210	210.9217
Н	1,844.4251	253.1060

4 SETTING THE COUNCIL TAX

4.1 Once the Council has agreed its 2004/05 Budget and element of council tax for 2004/05 it will be in a position to calculate the overall level of council tax. This is the sum of the respective figures for each band within each town and parish area of the District Council element of the council tax as recommended by the Executive, and the County Council and Police Authority precepts.

5 RECOMMENDATIONS

5.1 It be noted that for the year 2004/05 the Warwickshire County Council and the Warwickshire Police Authority have stated the following amounts in precepts issued to the Council in accordance with section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below:-

Band	Warwickshire County Council	Warwickshire Police Authority
	£	£
Α	614.8084	84.3687
В	717.2764	98.4301
С	819.7445	112.4916
D	922.2126	126.5530
Е	1,127.1487	154.6759
F	1,332.0848	182.7988
G	1,537.0210	210.9217
Н	1,844.4251	253.1060

5.2 Having calculated the aggregate in each case of the amounts at paragraph 5.1 above and the amounts required under section 36(1) of the Local Government Finance Act 1992 (amounts within Recommendation (2i) from Executive of 24 February 2004), the Council in accordance with section 30(2) of the Act hereby sets the amounts shown in Appendix "A" as the amounts of council tax for the year 2004/05 for each of the categories of dwellings shown.

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Background Papers Report to Executive 9 February 2004 - Council Tax -

Calculation of Warwick District Council Element for

2004/05

Report to Special Executive 24 February 2004 –

Budget 2004/05 and Council Tax

WCC and WPA precepts

Areas in the District Affected The Council Tax affects all areas of the District.

For further information about this report please contact:

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