

TO: COUNCIL – 22 February 2007

SUBJECT: SETTING THE AMOUNT OF THE 2007/08 COUNCIL TAX  
FOR THE AREA OF WARWICK DISTRICT COUNCIL

FROM: STRATEGIC DIRECTOR (COMMUNITY RESOURCES) AND CHIEF  
FINANCIAL OFFICER

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1. RECOMMENDATIONS

1.1 **Warwick District Council Budget**

That the following, as set out in the budget reports (Executive recommendations 12 February 2007) and Estimates Book (circulated to members separately), be approved:-

- (a) the revenue estimates for 2007/08
- (b) the capital programme for 2007/08

1.2 **Warwick District Tax Base**

The Council notes the following amounts for the year 2007/08 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:-

- (a) 51,581.83 being the amount calculated, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its council tax base for the year.
- (b) Part of the Council's Area

| Parish of                                                                 | Band 'D' Equivalents |
|---------------------------------------------------------------------------|----------------------|
| Baddesley Clinton                                                         | 84.87                |
| Baginton                                                                  | 335.22               |
| Barford, Sherbourne & Wasperton                                           | 761.10               |
| Beausale, Haseley, Honiley & Wroxall                                      | 306.12               |
| Bishops Tachbrook                                                         | 998.26               |
| Bubbenhall                                                                | 324.37               |
| Budbrooke                                                                 | 908.03               |
| Bushwood                                                                  | 12.34                |
| Cubbington                                                                | 1,551.43             |
| Eathorpe, Hunningham, Offchurch,<br>Wappenbury and Weston-under-Wetherley | 506.89               |
| Hatton                                                                    | 816.59               |
| Kenilworth                                                                | 9,910.42             |
| Lapworth                                                                  | 935.37               |
| Leamington                                                                | 16,290.85            |
| Leek Wootton                                                              | 519.83               |
| Norton Lindsey                                                            | 174.52               |
| Old Milverton & Blackdown                                                 | 229.53               |
| Radford Semele                                                            | 804.76               |
| Rowington                                                                 | 510.85               |
| Shrewley                                                                  | 415.59               |

| <b>Parish of</b>   | <b>Band 'D' Equivalents</b> |
|--------------------|-----------------------------|
| Stoneleigh & Ashow | 792.39                      |
| Warwick            | 11,163.06                   |
| Whitnash           | 3,229.44                    |

being the amounts calculated, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area.

### 1.3 **Calculation of Warwick District Council Council Tax, including parish/town council precepts**

That the following amounts be now calculated by the Council for the year 2007/08 in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992:-

- (a) £80,177,130.60 being the aggregate of the amounts which the Council estimates for the items set out in Section 32 (2)(a) to (e) of the Act (*Gross Expenditure including parish/town council precepts*).
- (b) £62,253,409.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act (*Gross Income*).
- (c) £17,923,721.60 being the amount by which the aggregate at 1.3(a) above exceeds the aggregate at 1.3(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year (*Net Expenditure including parish/town council precepts*).
- (d) £10,131,647.00 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates and revenue support grant reduced by the amount which the Council estimates will be transferred in the year from its general fund to its collection fund in accordance with Section 97(4) of the Local Government Finance Act 1988 (Council Tax deficit) (*Revenue Support Grant, Redistributed Non Domestic Rates and Collection Fund Balance*).
- (e) £151.06 being the amount at 1.3(c) above less the amount at 1.3(d) above, all divided by the amount at 1.2(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for the year (*Average Warwick District Council Tax, including parish/town precepts*).
- (f) £978,630.60 being the aggregate amount of all special items referred to in Section 34(1) of the Act (*Total parish/town council precepts*).
- (g) £132.09 being the amount at 1.3(e) above less the result given by dividing the amount at 1.3(f) above by the amount at 1.2(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no special item relates (*Warwick District Council Tax excluding parish/town council precepts*).

(h) Part of the Council's Area

| <b>PARISH/TOWN COUNCIL</b>                                                | <b>BAND D<br/>£</b> |
|---------------------------------------------------------------------------|---------------------|
| Baddesley Clinton                                                         | 161.55              |
| Baginton                                                                  | 154.46              |
| Barford, Sherbourne & Wasperton                                           | 166.11              |
| Beausale, Haseley, Honiley & Wroxall                                      | 144.67              |
| Bishops Tachbrook                                                         | 158.96              |
| Bubbenhall                                                                | 152.73              |
| Budbrooke                                                                 | 155.99              |
| Bushwood                                                                  | 132.09              |
| Cubbington                                                                | 166.25              |
| Eathorpe, Hunningham, Offchurch,<br>Wappenbury and Weston-under-Wetherley | 160.67              |
| Hatton                                                                    | 145.44              |
| Kenilworth                                                                | 143.86              |
| Lapworth                                                                  | 149.20              |
| Leamington Spa                                                            | 148.40              |
| Leek Wootton                                                              | 145.02              |
| Norton Lindsey                                                            | 157.88              |
| Old Milverton & Blackdown                                                 | 150.39              |
| Radford Semele                                                            | 155.61              |
| Rowington                                                                 | 155.59              |
| Shrewley                                                                  | 140.13              |
| Stoneleigh & Ashow                                                        | 146.84              |
| Warwick                                                                   | 156.23              |
| Whitnash                                                                  | 155.65              |

being the amounts given by adding to the amount at 1.3(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1.2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate (*Warwick District Council plus parish/town council Council Tax for each parish/town council at Band D*).

- (i) The amounts shown in Appendices 1 and 1a, attached, being the amounts given by multiplying the amounts at 1.3(h) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands (*Warwick District Council plus parish/town council Council Tax for each parish/town council for each Band*).

1.4 ***Warwickshire County Council and Warwickshire Police Authority Precepts***

That it be noted that for the year 2007/08 Warwickshire County Council and 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:-

| <b>Band</b> | <b>Warwickshire<br/>County<br/>Council<br/>£</b> | <b>Warwickshire<br/>Police<br/>Authority<br/>£</b> |
|-------------|--------------------------------------------------|----------------------------------------------------|
| <b>A</b>    | 696.8087                                         | 97.2654                                            |
| <b>B</b>    | 812.9435                                         | 113.4762                                           |
| <b>C</b>    | 929.0783                                         | 129.6871                                           |
| <b>D</b>    | 1,045.2131                                       | 145.8980                                           |
| <b>E</b>    | 1,277.4827                                       | 178.3198                                           |
| <b>F</b>    | 1,509.7523                                       | 210.7416                                           |
| <b>G</b>    | 1,742.0219                                       | 243.1634                                           |
| <b>H</b>    | 2,090.4262                                       | 291.7961                                           |

1.5 ***Total Council Tax for the District for each Band in each Parish/Town Council***

That having calculated the aggregate in each case of the amounts at 1.3(i) and 1.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix 2 as the amounts of council tax for the year 2007/08 for each of the categories of dwellings shown.

2. **REASONS FOR RECOMMENDATIONS**

The Executive papers for 12 February 2007, which all members will have received, contain all the background information on the budget at Item 5, "Budget 2007/08 and Council Tax – Revenue and Capital". The recommendations in this report amalgamate the Warwick District Council element of the Council Tax recommended to the Council by the Executive on 12 February, with Council Tax levels agreed by Warwickshire County Council, Warwickshire Police Authority and the town/parish councils for 2007/08. With all these constituent parts, the Council should now be in a position to set the overall levels of Council Tax for the District.

3. **ALTERNATIVE OPTIONS CONSIDERED**

The Council does have discretion over its own element of the Council Tax, further information is contained in paragraph 8.3 of the report on the 12 February Executive papers. However, it has to accept the precepts and associated council tax levels set by Warwickshire County Council, Warwickshire Police Authority and the town/parish councils.

4. **POLICY AND BUDGET FRAMEWORK**

The whole of the Council's budget is concerned with the financing of its priorities. The formal setting of the tax is the arithmetic and technical 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, including parish/town councils. 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.

Mike Snow  
Head of Finance

### **BACKGROUND PAPERS**

Report to Executive 12 February 2007 – Budget 2007/08 and Council Tax  
WCC and WPA precepts  
Parish and town council precepts

|                                             |                                                                                                      |
|---------------------------------------------|------------------------------------------------------------------------------------------------------|
| <b>Areas in District Affected:</b>          | The Council Tax affects all areas of the District.                                                   |
| <b>Executive Portfolio Area and Holder:</b> | All                                                                                                  |
| <b>Over view and Scrutiny Committee(s):</b> | All                                                                                                  |
| <b>Key Decision:</b>                        | Yes                                                                                                  |
| <b>Included in Forward Plan:</b>            | Yes                                                                                                  |
| <b>Method of consultation:</b>              | As detailed in paragraph 14 of Report to Executive 12 February 2007 – Budget 2007/08 and Council Tax |

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