

WEST OXFORDSHIRE DISTRICT COUNCIL

WEDNESDAY 27 FEBRUARY 2019

REPORT OF THE CABINET

COUNCIL TAX 2019/20 – FORMAL RESOLUTION

(Contact: Jenny Poole: Tel: 01285 623313)

1. PURPOSE

The purpose of this report is to enable to Council to calculate and set the Council Tax for 2019/20.

2. RECOMMENDATIONS

In setting the Council Tax it is recommended that:

- 1) for the purpose of the Local Government Finance Act 1992 Section 35(2), there are no special expenses for the District Council in 2019/20;
- 2) it be noted that at its meeting held on 16th January 2019 the Cabinet calculated the Council Tax Base for 2019/20:
 - a) for the whole Council area as 43,593.56 [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”)]; and
 - b) for dwellings in those parts of its area to which a Parish Precept relates as in the attached Schedule 1.
- 3) the Council Tax requirement for the Council’s own purposes for 2019/20 (excluding Parish Precepts and Special Expenses) is £99.38
- 4) the following amounts be calculated for the year 2019/20 in accordance with Sections 31 to 36 of the Act:
 - a) £50,430,613 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act, taking into account all precepts issued to it by Parish Councils and any additional special expenses.
 - b) £42,490,459 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
 - c) £7,940,154 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council, in accordance with

Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act).

- d) £182.14 being the amount at 4(c) above (Item R), all divided by Item T (2(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts and Special Expenses);
 - e) £3,607,826 being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act as per the attached Schedule 2.
 - f) £99.38 being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by Item T(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 Parish Precept or special item relates;
 - g) the amounts shown in Schedule 2 being the amounts given by adding to the amount at 4(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area shown in Schedule 2 divided in each case by the amount at 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;
 - h) the amounts shown in Schedule 3 being the amounts given by multiplying the amounts at 4(f) and 4(g) 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;
- 5) it be noted that for the year 2019/20 the Oxfordshire County Council and the Police and Crime Commissioner for the Thames Valley have issued precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated below:

Valuation band	Oxfordshire County Council £	Police and Crime Commissioner for Thames Valley £
A	979.22	137.52
B	1,142.42	160.44
C	1,305.63	183.36
D	1,468.83	206.28
E	1,795.24	252.12
F	2,121.64	297.96
G	2,448.05	343.80
H	2,937.66	412.56

- 6) the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in Schedule 4 as the amounts of Council Tax for the year 2019/20 for each part of its area and for each of the categories of dwellings.
- 7) the Council's basic amount of Council Tax for 2019/20 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.
- 8) the following Council/Public Officers: Chief Finance Officer, Group Manager – Customer Services, Joint Principal Solicitor, Joint Legal Executive, Joint Operations Manager, Joint Support Lead Officer, Overpayments Officer, Senior Recovery Revenues Officer, Senior Revenues Officer, Revenues Officer, and Recovery Officer be authorised to:
 - a) collect and recover any National Non-Domestic Rates and Council Tax, and
 - b) prosecute or defend on the Council's behalf or to appear on its behalf in proceedings before a magistrate's court in respect of unpaid National Non-Domestic Rates and Council Tax.

3. BACKGROUND

- 3.1 The Cabinet at its 13th February 2019 meeting recommended a Council Tax of £94.38 at Band D with a budgeted contribution to General Fund balances of £3,789 in 2019/20.
- 3.2 The Localism Act 2011 made changes to the Local Government Finance Act 1992, and requires:
- a) the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.
 - b) the Council to confirm that its basic amount of Council Tax for 2019/20 is not excessive. This covers the requirements of Chapter 4ZA Local Government Finance Act 1992 – Referendums relating to Council Tax increases.
- 3.3 The Council is required to make resolutions in respect of the tax base (Schedule 1) and aggregate levels of Council Tax. The aggregate levels of Council Tax comprise the “basic amount” i.e. parish and district levy (Schedule 2), amounts for each band (Schedule 3) and inclusion of Oxfordshire County Council and Police & Crime Commissioner for Thames Valley Precepts (Schedule 4). The recommendations to give effect to the legal resolution of these items are necessarily framed.
- 3.4 The average parish council tax levy is £82.76. This compares to £83.35 in 2018/19, a decrease of 0.7%.
- 3.5 If the proposed level of District Council Tax is changed then the figures in Schedules 2-4 will also need to be changed. In order to make such changes and verify them, there would need to be an adjournment of the Council meeting.
- 3.6 For the purposes of passing debts through the Courts, the Council must also formally resolve that certain officers are empowered to carry out this function. Those officers are identified at Recommendation 8.

J Mills
Leader of the Council

(Authors: Jenny Poole/Philip Alway:
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Tel: 01285 623313)