

CALCULATION OF COUNCIL TAX FOR 2012/13
REPORT OF DEPUTY CHIEF EXECUTIVE (CORPORATE
DIRECTION)



Hinckley & Bosworth
Borough Council

A Borough to be proud of

WARDS AFFECTED: ALL WARDS

1 **PURPOSE OF REPORT**

In the earlier report (12), Council has been asked to endorse the 2012/13 General Fund Revenue Budget. Council is now also asked to formally approve the Council Tax for the financial year 2012/13.

2 **RECOMMENDATIONS**

In accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended) it is recommended that for 2012/13:

The Council's budget requirement, as set out in the General Fund Revenue Budget 2012/13 (Report 12), excluding Special Expenses and Parish Councils be £9,825,274.

The Council's budget requirement as set out in the General Fund Revenue Budget 2012/13 (Report 12), including Special Expenses, be £10,435,734.

The Council's total net budget requirement including Special Expenses and Parish Councils be £11,940,670.

The contribution from Revenue Support Grant and Non Domestic Rates be £5,372,446.

A surplus of £20,000 on the Collection Fund will be transferred to an earmarked Reserve in accordance with Council policy in 2012/13

The Council Tax for Borough wide services, excluding Special Expenses and Parish Council precepts, for Band D be £95.96.

The Council Tax for Borough wide services and an average of Special Expenses Services for Band D be £112.17

The basic amount of Council Tax, being the tax relating to Borough wide services and an average of Special Expenses and Parish Council services for Band D, be £152.12

The total Council Tax, including amounts for the County Council, Police Authority, and Fire Authority and for each area and valuation band be approved (Attached as Appendix A).

The calculation of the estimated surplus on the Collection Fund be delegated to the Deputy Chief Executive (Corporate Direction). The surplus will be transferred in accordance with Council's Policy to the Pension Reserve.

3 **BACKGROUND TO REPORT**

The General Fund Revenue Budget for 2012/13 has been drawn up in accordance with the principles set out in the Budget Strategy agreed by Executive in October 2011 and in accordance with the Medium Term Financial Strategy to be approved at this meeting. The key objectives are summarised in the General Fund Revenue Budget 2012/13 (Report 12).

The full "Budget Book" has been issued separately. Members are requested to raise any specific questions directly with the Deputy Chief Executive (Corporate Direction), Accountancy Manager, or the relevant service manager.

In addition to the Borough wide element, the Borough Council, as billing authority, has to collect Council Tax elements on behalf of the County Council, the Police Authority, the Combined Fire Authority, Parish Councils and the Special Expenses Area. These other bodies issue precepts to the Borough Council specifying the amounts to be collected. These amounts are then paid over during the year in accordance with statutory timescales.

4 COUNCIL TAX 2012/13

The approved budgets for this Council result in an average increase in Council Tax excluding the Special Expenses area of Hinckley, of 0%.

The approved budgets for this Council result in an average decrease in Council Tax including the Special Expenses area of Hinckley, of 0.2%.

Leicestershire County Council, Leicestershire Police Authority and Leicester, Leicestershire and Rutland Combined Fire Authority have approved their budgets for 2012/13 and their corresponding precepts to the Borough Council.

The County Council element of the Council Tax has increased by 0% compared with 2011/12, the Police element has increased by 2.5% and the Fire Authority element has increased by 0%.

The resulting Council Tax amount for each valuation band is as follows:

Valuation Band	A £	B £	C £	D £	E £	F £	G £	H £
Leicestershire County Council	708.67	826.78	944.89	1,063.00	1,299.22	1,535.44	1,771.66	2,126.00
Leicestershire Police Authority	115.91	135.23	154.55	173.87	212.51	251.15	289.78	374.74
Combined Fire Authority	35.58	41.51	47.45	53.38	65.24	77.10	88.96	106.75

The 2012/13 Council Tax relating to Special Expenses items of expenditure for Band D is £58.63, a decrease of 1% over 2011/12.

The average 2012/13 Council Tax relating to Parish Council items of expenditure for Band D is £55.21, an increase of 1.6% over 2011/12.

The average total amount of Council Tax due at Band D will be £1,442.37 for 2012/13, an increase of 0.3% over 2011/12.

The actual percentage increase for each taxpayer will vary depending on the area in which they live.

In summary, the average band D Council tax is made up as follows:

Precepting Authority	2012/13 Tax	2011/12 Tax	Increase
Leicestershire County Council	1,063.00	£1,063.00	0%
Combined Fire Authority	£53.38	£53.38	0%
Leicestershire Police Authority	173.87	£169.63	2.5%
Hinckley & Bosworth Borough Council Including Special Expenses	£112.17	£112.35	(0.2)%
Parish Councils	£39.95	£39.33	1.6%
Total Council Tax	£1,442.37	£1,437.69	0.3%

5 FINANCIAL IMPLICATIONS (DB)

The Council Tax amounts above, when applied to the approved Council Tax Base, will provide sufficient income to meet the estimated Borough wide and Special Expenses area spending and Parish, County, Police and Fire precepts.

6 LEGAL IMPLICATIONS (LH)

These are contained within the body of the report.

7 CORPORATE PLAN IMPLICATIONS

None arising directly from this report

8 CONSULTATION

As part of the budget setting process for HBBC expenditure the following groups were consulted: -

Citizens Panel
Cabinet Members
Members of Opposition Groups

9 RISK IMPLICATIONS

It is the Council's policy to proactively identify and manage significant risks which may prevent delivery of business objectives.

It is not possible to eliminate or manage all risks all of the time and risks will remain which have not been identified. However, it is the officer's opinion based on the information available, that the significant risks associated with this decision/project have been identified, assessed and that controls are in place to manage them effectively.

10 KNOWING YOUR COMMUNITY – EQUALITY & RURAL IMPLICATIONS

Precepts for parishes will fund expenditure on their services. Rural communities also benefit from services provided by other precepting authorities.

11 CORPORATE IMPLICATIONS

By submitting this report, the report author has taken the following into account:

- Community Safety Implications
- Environmental Implications
- ICT Implications
- Asset Management implications
- Human Resources Implications

Background Papers:*DCLG notification of contributions.*

Notification of Leicestershire County Council precept.
Notification of Leicestershire Police Authority precept.
Notification of Leicester, Leicestershire and Rutland Combined Fire Authority precept.
Notification of Parish Council precepts.

Contact Officer: *Sanjiv Kohli, Deputy Chief Executive (Corporate Direction). Ext 5607*

Executive Member Cllr. KWP Lynch

APPENDIX A

COUNCIL TAX 2012/13

VALUATION BAND PROPORTION OF BAND D	A 6/9 £p	B 7/9 £p	C 8/9 £p	D 9/9 £p	E 11/9 £p	F 13/9 £p	G 15/9 £p	H 18/9 £p
Parish								
HINCKLEY	963.23	1,123.76	1,284.30	1,444.84	1,765.92	2,086.99	2,408.07	2,889.68
BAGWORTH	987.22	1,151.76	1,316.29	1,480.83	1,809.90	2,138.98	2,468.05	2,961.66
BARLESTONE	967.00	1,128.17	1,289.33	1,450.50	1,772.83	2,095.17	2,417.50	2,901.00
BARWELL	966.17	1,127.20	1,288.23	1,449.26	1,771.32	2,093.38	2,415.43	2,898.52
BURBAGE	960.54	1,120.63	1,280.72	1,440.81	1,760.99	2,081.17	2,401.35	2,881.62
CADEBY	944.55	1,101.98	1,259.40	1,416.83	1,731.68	2,046.53	2,361.38	2,833.66
CARLTON	950.19	1,108.55	1,266.92	1,425.28	1,742.01	2,058.74	2,375.47	2,850.56
DESFORD	962.57	1,123.00	1,283.43	1,443.86	1,764.72	2,085.58	2,406.43	2,887.72
EARL SHILTON	962.73	1,123.18	1,283.64	1,444.09	1,765.00	2,085.91	2,406.82	2,888.18
GROBY	966.86	1,128.00	1,289.15	1,450.29	1,772.58	2,094.86	2,417.15	2,900.58
HIGHAM	951.12	1,109.64	1,268.16	1,426.68	1,743.72	2,060.76	2,377.80	2,853.36
MARKET BOSWORTH	956.41	1,115.81	1,275.21	1,434.61	1,753.41	2,072.21	2,391.02	2,869.22
MARKFIELD	958.84	1,118.65	1,278.45	1,438.26	1,757.87	2,077.49	2,397.10	2,876.52
NAILSTONE	948.91	1,107.06	1,265.21	1,423.36	1,739.66	2,055.96	2,372.27	2,846.72
NEWBOLD VERDON	950.03	1,108.37	1,266.71	1,425.05	1,741.73	2,058.41	2,375.08	2,850.10
OSBASTON	942.59	1,099.69	1,256.79	1,413.89	1,728.09	2,042.29	2,356.48	2,827.78
PECKLETON	953.84	1,112.81	1,271.79	1,430.76	1,748.71	2,066.65	2,384.60	2,861.52
RATBY	964.91	1,125.73	1,286.55	1,447.37	1,769.01	2,090.65	2,412.28	2,894.74
SHACKERSTONE	951.55	1,110.14	1,268.73	1,427.32	1,744.50	2,061.68	2,378.87	2,854.64
SHEEPY	951.96	1,110.62	1,269.28	1,427.94	1,745.26	2,062.58	2,379.90	2,855.88
STANTON-U-BARDON	951.53	1,110.11	1,268.70	1,427.29	1,744.47	2,061.64	2,378.82	2,854.58
STOKE GOLDING	952.33	1,111.06	1,269.78	1,428.50	1,745.94	2,063.39	2,380.83	2,857.00
SUTTON CHENEY	948.64	1,106.75	1,264.85	1,422.96	1,739.17	2,055.39	2,371.60	2,845.92
TWYCROSS	943.95	1,101.27	1,258.60	1,415.92	1,730.57	2,045.22	2,359.87	2,831.84
WITHERLEY	937.47	1,093.72	1,249.96	1,406.21	1,718.70	2,031.19	2,343.68	2,812.42