

SUBJECT: COUNCIL TAX RESOLUTION 2014/15

DIRECTORATE: Chief Executive's Unit

MEETING: Council

DATE: 27th February 2014

DIVISION/WARDS AFFECTED: All

1. Purpose

- 1.1 The Council is bound by Statute to specific timescales for Council Tax setting and is also required to make certain defined resolutions. The recommendations that form the major part of this report are designed to comply with those Statutory Provisions and to give formal effect to previous decisions and recommendations relating to Revenue and Capital budgets.
- 1.2 The recommended resolutions also draw together the Council Tax implications of precepts notified by the Police Authority and Town and Community Councils, thereby enabling the County Council to establish its Headline Council Tax levels at the various property bands within each Town or Community area.

2. Recommendations

2.1 It is recommended that the following be approved:

- (a) The revenue estimates for the year 2014/15 as recommended by the Cabinet at its meeting of 12th February 2014. (Appendix 4)
- (b) The capital programme for 2014/15 to 2017/18 as recommended by Cabinet at its meeting of 12th February 2014. (Appendix 5)
- (c) The disposal of assets at best value (Appendix 7)

2.2 It is recommended it be noted that, at its meeting on 12th February 2014, the Cabinet calculated the amounts set out below for the year 2014/15 in accordance with sections 32 and 33 of the [Local Government Finance Act 1992](#) ("the Act").

For information, sections 32 and 33 of the 1992 Act have been extensively amended by Schedule 12 to the [Local Government \(Wales\) Act 1994](#). Both are further amended by the [Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2002](#) (the “2002 regulations”) and The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013. Section 33 is further amended by the [Local Government Reorganisation \(Calculation of Basic Amount of Council Tax\) \(Wales\) Order 1996](#). All necessary legislative and statutory amendments have been taken into account in calculating the following amounts: -

- (a) 44,199.96 being the amount calculated by the Council, in accordance with Section 33 of the Act and The Regulations (as amended by Regulations 1999 no. 2935), as its Council Tax base for the year;
- (b) Part of the Council’s Area, being the amounts calculated by the Council, in accordance with Section 34 of the Act, as the amounts of its Council Tax base for the year for dwellings in those parts of the area to which one or more special items relate:

	Council Tax Base for 2014/15	Community	Council Tax Base for 2014/15
Abergavenny	4,770.94	Llanhennock	278.57
Caerwent	1,048.71	Llanover	804.04
Caldicot	3,938.97	Llantillio Croesenny	452.90
Chepstow	5,346.93	Llantillio Pertholey	1,573.55
Crucorney	725.01	Llantrissant Fawr	261.50
Devauden	634.60	Magor with Undy	2,822.73
Goetre Fawr	1,175.92	Mathern	602.46
Grosmont	490.19	Mitchell Troy	734.32
Gwehelog Fawr	282.24	Monmouth	4,881.16
Llanarth	477.83	Portskewett	981.12
Llanbadoc	448.98	Raglan	1,061.80
Llanelly Hill	1,845.86	Rogiet	708.57
Llanfoist Fawr	1,772.90	Shirenewton	719.57
Llangattock Vibon Abel	646.58	St.Arvals	448.79
Llangwm	271.08	Tintern	484.72
Llangybi	518.88	Trellech	1,617.57
		Usk	1,370.97
		Total	44,199.96

It is recommended that Council resolves:

2.3 That the following amounts be now calculated by the Council for the year 2014/15 in accordance with Sections 32 to 36 of the Act and sections 47 and 49 of the [Local Government Finance Act 1988](#) (as amended):

- (a) £145,287,643 being the aggregate of the amounts the Council estimates for the items set out in Section 32(2) (a) to (d) of the Act less the aggregate of the amounts the Council estimates for the items set out in Section 32 (3) (a) and (c) of the Act calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year
- (b) £97,508,621 being the aggregate of the sums which the Council estimates will be payable for the year into its Council fund in respect of redistributed non-domestic rates and revenue support grant in accordance with Section 33 (3)
- (c) £6,000 being the cost to the authority of discretionary non-domestic rate relief anticipated to be granted (under sections 47 and 49 of the [Local Government Finance Act 1988](#) , as amended)
- (d) £ 1,081.11 being the amount at 2.3(a) and 2.3(c) above less the amount at 2.3(b) above, all divided by the amount at 2.2(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
- (e) £1,669,443 being the aggregate amount of all special items referred to in Section 34 of the Act (Town and Community Precepts)
- (f) £1,043.34 being the amount at 2.3(d) above less the result given by dividing the amount at 2.3(e) above by the amount at 2.2(a) above calculated by the Council in accordance with Section 34(2) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of the area to which no special item relates.
- (g) Part of the Council's Area, being 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 amounts at 2.2(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 the area to which one or more special items relate:

Community Council	Precept Band D Equivalent £'s	Community Council	Precept Band D Equivalent £'s
Abergavenny	48.67	Llanover	13.06

Caerwent	38.14	Llantillio Croesenny	11.92
Caldicot	60.61	Llantillio Pertholey	25.61
Chepstow	60.83	Llantrissant Fawr	15.30
Crucorney	10.86	Magor with Undy	47.14
Devauden	12.61	Mathern	26.69
Goetre Fawr	23.39	Mitchell Troy	10.55
Grosmont	12.24	Monmouth	38.40
Gwehelog Fawr	13.46	Portskewett	20.89
Llanarth	13.60	Raglan	28.38
Llanbadoc	22.01	Rogiet	42.77
Llanelly Hill	32.74	Shirenewton	20.81
Llanfoist Fawr	32.15	St.Arvals	20.66
Llangattock Vibon Abel	13.92	Tintern	31.71
Llangwm	9.96	Trellech	13.60
Llangybi	16.09	Usk	54.71
Llanhennock	14.93		

- (h) The County Council Area, being the amounts given by multiplying the amount at 2.3(f) 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.

Council Tax Band	A	B	C	D	E	F	G	H	I
Proportion	6	7	8	9	11	13	15	18	21
Council Tax Charge	695.56	811.49	927.41	1043.34	1275.19	1507.05	1738.90	2086.68	2434.46

- (i) Part of the Council's Area, being the amounts given by multiplying the amounts at 2.3(g) and 2.3(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: -

County Council plus Town/Community Council

Council Tax Band	A	B	C	D	E	F	G	H	I
Abergavenny	728.01	849.34	970.67	1092.01	1334.68	1577.35	1820.02	2184.02	2548.02
Caerwent	720.99	841.15	961.31	1081.48	1321.81	1562.14	1802.47	2162.96	2523.45

Caldicot	735.97	858.63	981.29	1103.95	1349.27	1594.60	1839.92	2207.90	2575.88
Chepstow	736.11	858.80	981.48	1104.17	1349.54	1594.92	1840.28	2208.34	2576.40
Crucorney	702.80	819.94	937.06	1054.20	1288.46	1522.74	1757.00	2108.40	2459.80
Devauden	703.97	821.30	938.62	1055.95	1290.60	1525.26	1759.92	2111.90	2463.88
Goetre	711.15	829.68	948.20	1066.73	1303.78	1540.84	1777.88	2133.46	2489.04
Grosmont	703.72	821.01	938.29	1055.58	1290.15	1524.73	1759.30	2111.16	2463.02
Gwehelog	704.53	821.96	939.37	1056.80	1291.64	1526.49	1761.33	2113.60	2465.87
Llanarth	704.63	822.07	939.50	1056.94	1291.81	1526.69	1761.57	2113.88	2466.19
Llanbadock	710.23	828.61	946.97	1065.35	1302.09	1538.84	1775.58	2130.70	2485.82
Llanelly Hill	717.39	836.95	956.51	1076.08	1315.21	1554.34	1793.47	2152.16	2510.85
Llanfoist	716.99	836.50	955.99	1075.49	1314.48	1553.49	1792.48	2150.98	2509.48
Llangattock V A	704.84	822.32	939.78	1057.26	1292.20	1527.16	1762.10	2114.52	2466.94
Llangwm	702.20	819.24	936.26	1053.30	1287.36	1521.44	1755.50	2106.60	2457.70
Llangybi	706.29	824.00	941.71	1059.43	1294.86	1530.29	1765.72	2118.86	2472.00
Llanhennock	705.51	823.10	940.68	1058.27	1293.44	1528.62	1763.78	2116.54	2469.30
Llanover	704.27	821.65	939.02	1056.40	1291.15	1525.91	1760.67	2112.80	2464.93
Llantillio Croess	703.51	820.76	938.01	1055.26	1289.76	1524.27	1758.77	2110.52	2462.27
Llantillio Pertholey	712.63	831.41	950.17	1068.95	1306.49	1544.04	1781.58	2137.90	2494.22
Llantrissant	705.76	823.39	941.01	1058.64	1293.89	1529.15	1764.40	2117.28	2470.16
Magor with Undy	726.99	848.15	969.31	1090.48	1332.81	1575.14	1817.47	2180.96	2544.45
Mathern	713.35	832.25	951.13	1070.03	1307.81	1545.60	1783.38	2140.06	2496.74
Mitchell Troy	702.59	819.70	936.79	1053.89	1288.08	1522.29	1756.48	2107.78	2459.08
Monmouth	721.16	841.36	961.54	1081.74	1322.12	1562.52	1802.90	2163.48	2524.06
Portskewett	709.49	827.74	945.98	1064.23	1300.72	1537.22	1773.72	2128.46	2483.20
Raglan	714.48	833.56	952.64	1071.72	1309.88	1548.04	1786.20	2143.44	2500.68
Rogiet	724.07	844.76	965.43	1086.11	1327.46	1568.83	1810.18	2172.22	2534.26
Shirenewton	709.43	827.68	945.91	1064.15	1300.62	1537.11	1773.58	2128.30	2483.02
St. Arvans	709.33	827.56	945.77	1064.00	1300.44	1536.89	1773.33	2128.00	2482.67
Tintern	716.70	836.15	955.60	1075.05	1313.95	1552.85	1791.75	2150.10	2508.45
Trelech	704.63	822.07	939.50	1056.94	1291.81	1526.69	1761.57	2113.88	2466.19
Usk	732.03	854.04	976.04	1098.05	1342.06	1586.08	1830.08	2196.10	2562.12

2.4 That it be noted for the year 2014/15 that Gwent Police Authority has notified the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the dwellings shown above: -

Council Tax Band	A	B	C	D	E	F	G	H	I
Proportion	6	7	8	9	11	13	15	18	21
Council Tax Charge	135.67	158.28	180.89	203.50	248.72	293.94	339.17	407.00	474.83

- 2.5 That, having calculated the aggregate in each case of the amounts at 2.3(i) and 2.4 above, the Council, in accordance with Section 30(2) of the Act, hereby sets the following amounts as the amounts of Council Tax for the year 2014/15 for each of the categories of dwellings shown below: -

County Council plus Town/Community Council plus Police Authority

Council Tax Band	A	B	C	D	E	F	G	H	I
Abergavenny	863.68	1007.62	1151.56	1295.51	1583.40	1871.29	2159.19	2591.02	3022.85
Caerwent	856.66	999.43	1142.20	1284.98	1570.53	1856.08	2141.64	2569.96	2998.28

Caldicot	871.64	1016.91	1162.18	1307.45	1597.99	1888.54	2179.09	2614.90	3050.71
Chepstow	871.78	1017.08	1162.37	1307.67	1598.26	1888.86	2179.45	2615.34	3051.23
Crucorney	838.47	978.22	1117.95	1257.70	1537.18	1816.68	2096.17	2515.40	2934.63
Devauden	839.64	979.58	1119.51	1259.45	1539.32	1819.20	2099.09	2518.90	2938.71
Goetre	846.82	987.96	1129.09	1270.23	1552.50	1834.78	2117.05	2540.46	2963.87
Grosmont	839.39	979.29	1119.18	1259.08	1538.87	1818.67	2098.47	2518.16	2937.85
Gwehelog	840.20	980.24	1120.26	1260.30	1540.36	1820.43	2100.50	2520.60	2940.70
Llanarth	840.30	980.35	1120.39	1260.44	1540.53	1820.63	2100.74	2520.88	2941.02
Llanbadock	845.90	986.89	1127.86	1268.85	1550.81	1832.78	2114.75	2537.70	2960.65
Llanelly Hill	853.06	995.23	1137.40	1279.58	1563.93	1848.28	2132.64	2559.16	2985.68
Llanfoist	852.66	994.78	1136.88	1278.99	1563.20	1847.43	2131.65	2557.98	2984.31
Llangattock V A	840.51	980.60	1120.67	1260.76	1540.92	1821.10	2101.27	2521.52	2941.77
Llangwm	837.87	977.52	1117.15	1256.80	1536.08	1815.38	2094.67	2513.60	2932.53
Llangybi	841.96	982.28	1122.60	1262.93	1543.58	1824.23	2104.89	2525.86	2946.83
Llanhennock	841.18	981.38	1121.57	1261.77	1542.16	1822.56	2102.95	2523.54	2944.13
Llanover	839.94	979.93	1119.91	1259.90	1539.87	1819.85	2099.84	2519.80	2939.76
Llantillio Croess	839.18	979.04	1118.90	1258.76	1538.48	1818.21	2097.94	2517.52	2937.10
Llantillio Pertholey	848.30	989.69	1131.06	1272.45	1555.21	1837.98	2120.75	2544.90	2969.05
Llantrissant	841.43	981.67	1121.90	1262.14	1542.61	1823.09	2103.57	2524.28	2944.99
Magor with Undy	862.66	1006.43	1150.20	1293.98	1581.53	1869.08	2156.64	2587.96	3019.28
Mathern	849.02	990.53	1132.02	1273.53	1556.53	1839.54	2122.55	2547.06	2971.57
Mitchell Troy	838.26	977.98	1117.68	1257.39	1536.80	1816.23	2095.65	2514.78	2933.91
Monmouth	856.83	999.64	1142.43	1285.24	1570.84	1856.46	2142.07	2570.48	2998.89
Portskewett	845.16	986.02	1126.87	1267.73	1549.44	1831.16	2112.89	2535.46	2958.03
Raglan	850.15	991.84	1133.53	1275.22	1558.60	1841.98	2125.37	2550.44	2975.51
Rogiet	859.74	1003.04	1146.32	1289.61	1576.18	1862.77	2149.35	2579.22	3009.09
Shirenewton	845.10	985.96	1126.80	1267.65	1549.34	1831.05	2112.75	2535.30	2957.85
St. Arvans	845.00	985.84	1126.66	1267.50	1549.16	1830.83	2112.50	2535.00	2957.50
Tintern	852.37	994.43	1136.49	1278.55	1562.67	1846.79	2130.92	2557.10	2983.28
Trelech	840.30	980.35	1120.39	1260.44	1540.53	1820.63	2100.74	2520.88	2941.02
Usk	867.70	1012.32	1156.93	1301.55	1590.78	1880.02	2169.25	2603.10	3036.95

2.6 That Mrs J. Robson, Mr M. Howcroft, Miss R. Donovan, Mrs. S. Deacy, Mrs. W. Woods, Mrs. S. Knight and Mrs. J. Morgan be authorised under Section 223 of the Local Government Act 1972 to prosecute and appear on behalf of Monmouthshire County Council in proceedings before a Magistrates Court for the purpose of applying for Liability Orders in respect of Council Tax and Non-Domestic Rates.

3. KEY ISSUES

- 3.1 Statute requires that Council makes appropriate recommendations to prescribed timescales for establishing estimates for the coming financial year and for setting the Council Tax payable. The Council must also account for precepts made upon it by the Police Authority and by Town and Community Councils. Recommendations 2.1 to 2.5 discharge these obligations, based on Cabinet recommendations to Council.
- 3.2 The Council is also required to authorise officers to undertake advance recovery action through the Courts where necessary. The authorising recommendation appears at 2.6 above.
- 3.3 The 2003 Local Government Act imposes a number of statutory duties on a Council's Responsible Financial Officer (RFO). The primary duties for the RFO are to provide a view on the robustness of the budget process and the adequacy of reserves and balances. The RFO's view was presented to Cabinet on 12th February 2014 in order that they might make fully informed budget recommendations to Council. The view of the RFO is presented in Appendix 1 to this report.

4. REASONS

- 4.1 To establish the budget estimates for and set the Council Tax for the 2014/15 financial year.
- 4.2 To discharge the Responsible Financial Officer's responsibilities under the Local Government Act 2003.

5. RESOURCE IMPLICATIONS:

As identified in the report.

6. SUSTAINABILITY AND EQUALITY IMPLICATIONS:

The equality and sustainability considerations on the budget proposals have been identified throughout the budget process and were taken into account by Cabinet in making their recommendations to Council today. The relevant information is contained in the Budget report to Cabinet on 12th February 2014.

7. CONSULTEES:

This report arises from Cabinet Recommendations and contains the statutory decisions in relation to setting Council tax for 2014/15. The budget has undergone considerable consultation to arrive at the recommendations today.

8. BACKGROUND PAPERS:

Budget reports to Cabinet, particularly 12th February 2014

9. AUTHORS:

Joy Robson – Head of Finance

Mark Howcroft – Assistant Head of Finance (S151)

Ruth Donovan – Assistant Head of Finance (Revenues)

10. CONTACT DETAILS:

joyrobson@monmouthshire.gov.uk

01633 644270

markhowcroft@monmouthshire.gov.uk

01633 644294

ruthdonovan@monmouthshire.gov.uk

01633 644592

