

EAST HERTS COUNCIL

COUNCIL – 4 MARCH 2008

REPORT BY THE EXECUTIVE MEMBER
FOR RESOURCES AND INTERNAL SUPPORT

10. COUNCIL TAX - FORMAL RESOLUTION

WARD(S) AFFECTED: All

'D' RECOMMENDATION - that the Council Tax Resolution be approved.

1.0 Purpose/Summary of Report

1.1 To recommend to the Council the Council Tax for the whole District and for the Parish areas for 2008/09.

2.0 Contribution to the Council's Corporate Objectives

2.1 The setting of the Council Tax contributes to all of the Council's objectives.

Fit for purpose, services fit for you

Deliver customer focused services by maintaining and developing a well managed and publicly accountable organisation.

3.0 Background

3.1 East Herts District Council has statutory duties as the Billing Authority for the billing and collection of Council Tax within its area.

3.2 Under Section 30 of the Local Government Finance Act 1992 a Billing Authority must set its Council Tax before the 11 March in the financial year preceding that for which it is set.

4.0 Report

4.1 The proposed Council Tax for 2008/09 is set out at Appendix 'A10' (pages 4.4 – 4.7). This is based on the precepts referred to in the District Council budgets set at Council on 20 February 2008.

- 4.2 Any changes notified by precepting Authorities prior to the date of the meeting will result in the tabling of an amended proposed resolution.
- 4.3 As previously stated, the detailed resolution is a technical matter automatically produced as a result of each relevant Council's precept.
- 5.0 Guide to the 2008/09 Council Tax Resolution
- 5.1 Section 1 – This concerns the approval of 2008/09 budget figures as previously agreed.
- 5.2 Section 2 – These are the Council Tax Base figures for 2008/09 approved by Executive on 18 December 2007 with details for those Parishes which levy a precept.
- 5.3 Section 3 –
- (a) Is Gross Expenditure on District Council services + Parish Precepts +/- the proposed change to balances during 2008/09.
 - (b) Is Gross Income on District Council services.
 - (c) Is (a) – (b) Gross District Council precept including Parish Precepts.
 - (d) Is Revenue Support Grant plus share of the National Non-Domestic Rate Pool.
 - (e) Is (c)-(d) divided by the tax base, i.e., the net District + Parish charge
 - (f) Is the total Parish Precepts.
 - (g) Is (e) – (f) divided by the tax base, i.e., the net District Council charge.
 - (h) Is the net District Council charge with the relevant Parish charges added for each area in which there is a Parish precept.
 - (i) Is the inclusive District and Parish charge for each property band in those areas which have a Parish precept.
- 5.4 Section 4 – Is the addition for the County and Police precepts for each property band.
- 5.5 Section 5 – Is the inclusive District, Parish, County and Police charge for each property band.

6.0 Consultation

6.1 None.

7.0 Legal Implications

7.1 The Council would be in breach of its statutory duty if it failed to set the Council Tax.

8.0 Financial Implications

8.1 If the Council fails to set its Council Tax it will be unable to collect any Council Tax for the 2008/2009 financial year and consequently would be unable to fund its agreed Revenue Budget for the year.

9.0 Human Resource Implications

9.1 None.

10.0 Risk Management Implications

10.1 None.

Background Papers

Local Government Finance Act 1992

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