

## ROTHERHAM BOROUGH COUNCIL – REPORT TO COUNCIL

1)	<b>Meeting:</b>	<b>Council</b>
2)	<b>Date:</b>	<b>02 March 2011</b>
3)	<b>Title:</b>	<b>Setting the Council Tax for 2011/12</b>
4)	<b>Directorate:</b>	<b>Financial Services</b>

### 5. Summary

This report sets out details of the calculation of the Council Tax for Rotherham both for parished areas and unparished areas for the financial year 2011/12, and includes both the Police and Fire and Rescue Authority precepts.

### 6 Recommendations

#### That Council:

- **Approve this report;**
- **Approve a net revenue budget for the Council in 2011/12 of £219.622m, which after receipt of £2.316m estimated Council Tax Freeze Grant leaves £217.306m to be funded;**
- **Approve the calculation of the amounts set out in section 7.3 for the year 2011/12 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992;**
- **Note that the major precepting Authorities (The South Yorkshire Police Authority and the South Yorkshire Fire and Rescue Authority) have stated the amounts in section 7.4 in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992; and**
- **Resolve that the Council sets the amounts presented in section 7.5 as its Council Tax (including South Yorkshire Police and Fire and Rescue Authority Precepts) for the year 2011/12.**

## 7 Proposals and Details

### 7.1 Background

- 7.1.1 In accordance with the Local Government Finance Act 1992, the Council must set a Council Tax for the financial year 2011/12 prior to 11<sup>th</sup> March 2011. It must set Council Taxes for both the parished and unparished areas of the Borough for each Council Tax Band A to H, taking into account the precepts from the South Yorkshire Police and South Yorkshire Fire and Rescue Authorities.
- 7.1.2 Members have previously considered the 2011/12 Budget at a meeting of the Cabinet on 23<sup>rd</sup> February 2011. The Council Tax Base for parished and unparished areas was agreed at the Cabinet meeting held on 19<sup>th</sup> January 2011.
- 7.1.3 Council Tax Freeze Grant - the Government has introduced a new un-ring-fenced grant payable to authorities setting their basic Council Tax for 2011/12 at a level which is no more than the basic amount of Council Tax for 2010/11. The grant will be equivalent to a 2.5% increase in 2010/11 tax multiplied by the tax base for 2011/12. The grant will be payable to billing authorities like the Council and to major precepting authorities such as the South Yorkshire Police and Fire and Rescue Authorities but local precepting authorities, such as town and parish councils will not be eligible. In Rotherham's case the estimated grant is £2,315,888, which has been taken into account in determining the Council's Net Revenue Budget in the Council Tax calculations.
- 7.1.4 It is now necessary to agree the Council's net Revenue Budget of £217,306,112 for 2011/12 after allowing for Specific Grants and other income and Balances which will be financed as follows:-

	£
Formula Grant as notified in the Revenue Support Grant Settlement	123,170,144
Collection Fund Surplus	1,500,462
<b>Which will leave .....</b>	<b>92,635,506</b>
To be raised from Council Tax ( which equates to a freeze in the Council Tax levied in 2010/11 allowing the Council to qualify for the Government's Council Tax Freeze grant)	

- 7.1.5 The Council has received details of the Police and Fire and Rescue Authority precepts and also the precepts from the Parish Councils and Parish Meetings. It should be noted that a new Parish of Hellaby has been created with effect from April 2011 and is now included in the following tables. Accordingly, Members are asked to approve the financing of the Council's Budget (as reported in section 7.1.4 of this report) and to pass a resolution as follows:-

## 7.2 Tax Base

That it be noted that, at its meeting on 19 January 2011, Minute C150, the Cabinet calculated the following amounts for the year 2011/12 in accordance with regulations made under Section 33 (5) of the Local Government Finance Act 1992:-

- (a) **75,311.58** being the amount calculated by the Council, 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

	Band D Equivalent Properties
Anston	3,027.95
Aston-cum-Aughton	4,568.22
Bramley	2,387.07
Brampton Bierlow	1,276.13
Brinsworth	2,435.77
Catcliffe	572.88
Dalton	2,896.91
Dinnington St. John's	2,589.03
Firbeck	135.02
Gildingwells	41.71
Harthill with Woodall	667.36
Hellaby	256.76
Hooton Levitt	55.10
Hooton Roberts	81.38
Laughton-en-le-Morthen	464.05
Letwell	61.40
Maltby	4,694.90
Orgreave	215.73
Ravenfield	1,055.56
Thorpe Salvin	202.54
Thrybergh	1,094.16
Thurcroft	1,966.09
Todwick	650.48
Treeton	870.28
Ulley	64.21
Wales	2,141.66

Wentworth	583.36
Whiston	1,640.95
Wickersley	2,712.99
Woodsetts	623.32

7.3 Rotherham M.B.C. Council Tax for Parished and Unparished Areas  
(N.B. Excluding Police and Fire Precepts)

The following amounts be calculated by the Council for the year 2011/12 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £219,463,593 being the amount calculated by the Council in accordance with Section 32 (4) of the Act. (*The Council's and Parishes' spending less the amount financed from balances and the new Council Tax Freeze Grant*).
- (b) £124,670,606 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, increased by the amount of the sum which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97 (3) of the Local Government Finance Act 1998 and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund (Community Charges) directions under Section 98 (4) of the Local Government Finance Act 1988, made on 7 February 1994. (*Government Formula Grant plus the Collection Fund surplus*).
- (c) £1,258.6774 being the amount at 7.3 (a) above less the amount at 7.3 (b) above, all divided by the amount at 7.2(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 Council Tax including Parishes*).
- (d) £ 2,157,481 being the aggregate amount of all special items referred to in Section 34 (1) of the Act. (*Total Parish Precepts*).
- (e) £1,230.0300 being the amount of 7.3 (c) above less the result given by dividing the amount at 7.3 (d) above by the amount at 7.2 (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. (*Rotherham MBC Council Tax*).

(f) Part of the Council's Area

	Band D £-pp
Anston	1,315.90
Aston-cum-Aughton	1,279.06
Bramley	1,263.96
Brampton Bierlow	1,281.75
Brinsworth	1,301.07
Catcliffe	1,315.65
Dalton	1,274.91
Dinnington St.John's	1,285.26
Firbeck	1,257.80
Gildingwells	1,230.03
Harthill with Woodall	1,293.03
Hellaby	1,263.08
Hooton Levitt	1,230.03
Hooton Roberts	1,236.17
Laughton-en-le- Morthen	1,278.32
Letwell	1,255.67
Maltby	1,270.93
Orgreave	1,260.16
Ravenfield	1,267.92
Thorpe Salvin	1,270.15
Thrybergh	1,294.01
Thurcroft	1,294.47
Todwick	1,282.91
Treeton	1,289.78
Ulley	1,329.08
Wales	1,304.44
Wentworth	1,245.46
Whiston	1,268.61
Wickersley	1,277.49
Woodsetts	1,319.99

being the amounts (rounded to the nearest penny) given by adding to the amount at 7.3 (e) 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 Council Tax base relating to that part of the Council's area, 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. (*Parish Council Taxes*).

(g)

Part of the Council's Area	Band A £-pp	Band B £-pp	Band C £-pp	Band D £-pp	Band E £-pp	Band F £-pp	Band G £-pp	Band H £-pp
Anston	877.26	1,023.48	1,169.69	1,315.90	1,608.32	1,900.74	2,193.16	2,631.79
Aston-cum-Aughton	852.71	994.83	1,136.95	1,279.06	1,563.30	1,847.54	2,131.77	2,558.13
Bramley	842.64	983.08	1,123.52	1,263.96	1,544.84	1,825.72	2,106.60	2,527.93
Brampton Bierlow	854.50	996.92	1,139.33	1,281.75	1,566.58	1,851.42	2,136.25	2,563.50
Brinsworth	867.38	1,011.94	1,156.51	1,301.07	1,590.20	1,879.33	2,168.45	2,602.14
Catcliffe	877.10	1,023.28	1,169.47	1,315.65	1,608.02	1,900.38	2,192.75	2,631.30
Dalton	849.94	991.59	1,133.25	1,274.91	1,558.22	1,841.53	2,124.84	2,549.81
Dinnington St. John's	856.84	999.65	1,142.46	1,285.26	1,570.88	1,856.49	2,142.11	2,570.53
Firbeck	838.54	978.29	1,118.05	1,257.80	1,537.32	1,816.83	2,096.34	2,515.61
Gildingwells	820.02	956.69	1,093.36	1,230.03	1,503.37	1,776.71	2,050.05	2,460.06
Harthill with Woodall	862.02	1,005.69	1,149.36	1,293.03	1,580.37	1,867.72	2,155.06	2,586.07
Hellaby	842.05	982.40	1,122.74	1,263.08	1,543.76	1,824.45	2,105.13	2,526.16
Hooton Levitt	820.02	956.69	1,093.36	1,230.03	1,503.37	1,776.71	2,050.05	2,460.06
Hooton Roberts	824.12	961.47	1,098.82	1,236.17	1,510.88	1,785.58	2,060.29	2,472.35
Laughton-en-le-Morthen	852.21	994.25	1,136.28	1,278.32	1,562.39	1,846.46	2,130.53	2,556.64
Letwell	837.11	976.63	1,116.15	1,255.67	1,534.70	1,813.74	2,092.78	2,511.33
Maltby	847.29	988.50	1,129.72	1,270.93	1,553.36	1,835.79	2,118.22	2,541.87
Orgreave	840.11	980.12	1,120.14	1,260.16	1,540.20	1,820.23	2,100.27	2,520.32
Ravenfield	845.28	986.16	1,127.04	1,267.92	1,549.69	1,831.45	2,113.21	2,535.85
Thorpe Salvin	846.76	987.89	1,129.02	1,270.15	1,552.40	1,834.65	2,116.91	2,540.29
Thrybergh	862.67	1,006.45	1,150.23	1,294.01	1,581.56	1,869.12	2,156.68	2,588.01
Thurcroft	862.98	1,006.81	1,150.64	1,294.47	1,582.13	1,869.79	2,157.45	2,588.95
Todwick	855.28	997.82	1,140.37	1,282.91	1,568.01	1,853.10	2,138.19	2,565.83
Treeton	859.85	1,003.16	1,146.47	1,289.78	1,576.40	1,863.02	2,149.63	2,579.56
Ulley	886.05	1,033.73	1,181.40	1,329.08	1,624.43	1,919.78	2,215.13	2,658.16
Wales	869.63	1,014.57	1,159.51	1,304.44	1,594.32	1,884.20	2,174.07	2,608.89
Wentworth	830.31	968.69	1,107.07	1,245.46	1,522.23	1,798.99	2,075.76	2,490.92
Whiston	845.74	986.70	1,127.66	1,268.61	1,550.53	1,832.44	2,114.36	2,537.23
Wickersley	851.66	993.60	1,135.54	1,277.49	1,561.37	1,845.26	2,129.14	2,554.97
Woodsetts	879.99	1,026.66	1,173.32	1,319.99	1,613.32	1,906.65	2,199.98	2,639.97
All Other Parts	820.02	956.69	1,093.36	1,230.03	1,503.37	1,776.71	2,050.05	2,460.06

being the amounts (rounded to the nearest penny) given by multiplying the amounts at 7.3 (e) and 7.3 (f) above by the number which, in 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.

#### 7.4 South Yorkshire Police Authority and South Yorkshire Fire and Rescue Authority Precepts

That it be noted that, for the year 2011/12 the major precepting Authorities 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:-

##### Valuation Bands

	A	B	C	D	E	F	G	H
	£ pp	£ pp	£ pp	£ pp	£ pp	£ pp	£ pp	£ pp
South Yorkshire Police Authority	88.22	102.92	117.63	132.33	161.74	191.14	220.55	264.66
South Yorkshire Fire and Rescue Authority	40.11	46.80	53.48	60.17	73.54	86.91	100.28	120.34

#### 7.5 Council Tax for Parished and Unparished Areas (including Police and Fire Precepts)

Having calculated the aggregate in each case of the amounts at 7.3 (g) and 7.4 above, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2011/12 for each of the categories of dwellings shown below:-

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£-pp	£-pp	£-pp	£-pp	£-pp	£-pp	£-pp	£-pp
Part of the Council's Area								
Anston	1,005.59	1,173.20	1,340.80	1,508.40	1,843.60	2,178.79	2,513.99	3,016.79
Aston-cum-Aughton	981.04	1,144.55	1,308.06	1,471.56	1,798.58	2,125.59	2,452.60	2,943.13
Bramley	970.97	1,132.80	1,294.63	1,456.46	1,780.12	2,103.77	2,427.43	2,912.93
Brampton Bierlow	982.83	1,146.64	1,310.44	1,474.25	1,801.86	2,129.47	2,457.08	2,948.50
Brinsworth	995.71	1,161.66	1,327.62	1,493.57	1,825.48	2,157.38	2,489.28	2,987.14
Catcliffe	1,005.43	1,173.00	1,340.58	1,508.15	1,843.30	2,178.43	2,513.58	3,016.30
Dalton	978.27	1,141.31	1,304.36	1,467.41	1,793.50	2,119.58	2,445.67	2,934.81
Dinnington St. John's	985.17	1,149.37	1,313.57	1,477.76	1,806.16	2,134.54	2,462.94	2,955.53
Firbeck	966.87	1,128.01	1,289.16	1,450.30	1,772.60	2,094.88	2,417.17	2,900.61
Gildingwells	948.35	1,106.41	1,264.47	1,422.53	1,738.65	2,054.76	2,370.88	2,845.06
Harthill with Woodall	990.35	1,155.41	1,320.47	1,485.53	1,815.65	2,145.77	2,475.89	2,971.07
Hellaby	970.38	1,132.12	1,293.85	1,455.58	1,779.04	2,102.50	2,425.96	2,911.16
Hooton Levitt	948.35	1,106.41	1,264.47	1,422.53	1,738.65	2,054.76	2,370.88	2,845.06
Hooton Roberts	952.45	1,111.19	1,269.93	1,428.67	1,746.16	2,063.63	2,381.12	2,857.35
Laughton-en-le-Morthen	980.54	1,143.97	1,307.39	1,470.82	1,797.67	2,124.51	2,451.36	2,941.64
Letwell	965.44	1,126.35	1,287.26	1,448.17	1,769.98	2,091.79	2,413.61	2,896.33
Maltby	975.62	1,138.22	1,300.83	1,463.43	1,788.64	2,113.84	2,439.05	2,926.87
Orgreave	968.44	1,129.84	1,291.25	1,452.66	1,775.48	2,098.28	2,421.10	2,905.32
Ravenfield	973.61	1,135.88	1,298.15	1,460.42	1,784.97	2,109.50	2,434.04	2,920.85
Thorpe Salvin	975.09	1,137.61	1,300.13	1,462.65	1,787.68	2,112.70	2,437.74	2,925.29
Thrybergh	991.00	1,156.17	1,321.34	1,486.51	1,816.84	2,147.17	2,477.51	2,973.01
Thurcroft	991.31	1,156.53	1,321.75	1,486.97	1,817.41	2,147.84	2,478.28	2,973.95
Todwick	983.61	1,147.54	1,311.48	1,475.41	1,803.29	2,131.15	2,459.02	2,950.83

Treeton	988.18	1,152.88	1,317.58	1,482.28	1,811.68	2,141.07	2,470.46	2,964.56
Ulley	1,014.38	1,183.45	1,352.51	1,521.58	1,859.71	2,197.83	2,535.96	3,043.16
Wales	997.96	1,164.29	1,330.62	1,496.94	1,829.60	2,162.25	2,494.90	2,993.89
Wentworth	958.64	1,118.41	1,278.18	1,437.96	1,757.51	2,077.04	2,396.59	2,875.92
Whiston	974.07	1,136.42	1,298.77	1,461.11	1,785.81	2,110.49	2,435.19	2,922.23
Wickersley	979.99	1,143.32	1,306.65	1,469.99	1,796.65	2,123.31	2,449.97	2,939.97
Woodsetts	1,008.32	1,176.38	1,344.43	1,512.49	1,848.60	2,184.70	2,520.81	3,024.97
All Other Parts	948.35	1,106.41	1,264.47	1,422.53	1,738.65	2,054.76	2,370.88	2,845.06

## 8 Finance

There are no direct costs arising from this report, however the Council Tax represents a significant element of the Council's resources for the coming financial year.

## 9 Risks and Uncertainties

As stated in the Cabinet Report on the Proposed Revenue Budget and Council Tax for 2011/12 of 23<sup>rd</sup> February 2011, although all budgets involve risks, the Council's budget process has been reviewed and redesigned to minimise the incidence and impact of any budget risks.

## 10. Policy and Performance Agenda Implications

The setting of the Council Tax as a significant part of the Council's resources is essential in underpinning all parts of the Council's activities.

## 11. Background Papers and Consultation

- Local Government Finance Act 1992.
- Section 84 of the Local Government Act 2003
- Council Tax Base Report to Cabinet of 19<sup>th</sup> January 2011.
- Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2011.
- Proposed Revenue Budget and Council Tax - Report to Cabinet on 23<sup>rd</sup> February 2011.
- South Yorkshire Fire and Rescue Authority Precept Notification letter 21<sup>st</sup> February 2011
- South Yorkshire Police Authority Precept Notification letter 18<sup>th</sup> February 2011

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