



BROMSGROVE DISTRICT COUNCIL

MEETING OF THE CABINET

WEDNESDAY 26TH FEBRUARY 2020, AT 4.30 P.M.

PARKSIDE

SUPPLEMENTARY DOCUMENTATION

The attached papers were specified as "to follow" on the Agenda previously distributed relating to the above mentioned meeting.

4. Council Tax Resolution - to follow (Pages 1 - 12)

K. DICKS
Chief Executive

Parkside
Market Street
BROMSGROVE
Worcestershire
B61 8DA

24th February 2020

This page is intentionally left blank

CABINET

26TH FEBRUARY 2020

COUNCIL TAX RESOLUTIONS 2020/21

Relevant Portfolio Holder	Councillor Geoff Denaro Portfolio Holder for Finance and Enabling Services
Relevant Head of Service	Jayne Pickering, Executive Director Finance and Corporate Resources
Non-Key Decision	

1. SUMMARY OF PROPOSALS

1.1 To seek approval of the appropriate formal resolutions to determine the levels of Council Tax for Bromsgrove District Council for 2020/21. The levels of tax take account of the requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire & Rescue Authority and the various Parish Councils.

2. RECOMMENDATIONS

2.1 That Cabinet **NOTE** that at its meeting on 15th January 2020 they approved the calculated Council Tax Base 2020/21 as:

(a) for the whole Council area as 37,208.98 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the “Act”)]; and

(b) for dwellings in those parts of its area to which a Parish precept relates the amounts as shown in Column 4 of the attached **Schedule 1**.

2.2 Cabinet is asked to **RECOMMEND** to Council that they approve:

2.2.1 The calculation of the Council Tax requirement for the Council’s own purposes for 2020/21 (excluding Parish precepts) as **£8,483,805.00**.

2.2.2 That the following amounts be calculated for the year 2020/21 in accordance with sections 31 to 36 of the Act:

(a) £42,619,245 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) (*i.e. Gross expenditure*)

(b) £33,183,608 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.

- (c) £9,435,442 being the amount by which the aggregate of 3 (a) above exceeds the aggregate at 3 (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) £253.58 being the amount at 3 (c) above (Item R), all divided by Item T (1(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).
- (e) £951,832 being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act (as per the attached **Schedule 3**).
- (f) £228.00 being the amount at 3 (d) above less the result given by dividing the amount at 3 (e) above by Item T (1 (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 relates.
- (g) The amounts shown in Column 3 of **Schedule 1**. These are the basic amounts of the council tax for the year for dwellings in those parts of the Council's area shown in Column 1 of the schedule respectively to which special items relate, calculated by the Council in accordance with Section 34(3) of the Act. (District and Parish combined at Band D).
- (h) The amounts shown in Column 5 of **Schedule 1** being the amount given by multiplying the amounts at 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;

2.2.3 It be noted that for the year 2020/21 Worcestershire County Council, Police and Crime Commissioner for West Mercia and Hereford and Worcester Fire and Rescue Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Worcestershire County Council	874.03	1,019.71	1,165.38	1,311.05	1,602.39	1,893.74	2,185.08	2,622.10
Police and Crime Commissioner for West Mercia	150.13	175.16	200.18	225.20	275.24	325.29	375.33	450.40
Hereford and Worcester Fire and Rescue Authority	57.33	66.88	76.44	85.99	105.10	124.21	143.32	171.98

2.2.4 Having calculated the aggregate in each case of the amounts at 4(h) and 5 above, that Bromsgrove District Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for 2020/21 for each part of its area and for each of the categories of dwellings.

2.2.5 That the Executive Director Finance & Resources be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2020 to March 2021 as detailed below:

	Precept	Surplus on Collection Fund	Total to pay
	£	£	£
Worcestershire County Council	48,782,833.00	1,248,036.00	50,030,869.00
Police and Crime Commissioner for West Mercia	8,379,328.49	214,396.00	8,593,724.49
Hereford & Worcester Fire and Rescue Authority	3,199,599.40	83,211.00	3,282,810.40

- 2.2.6 That the Executive Director Finance & Resources be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £9,680,390 being the Council's own demand on the Collection Fund (£8,483,805), Parish Precepts (£951,832) together with the distribution of the Surplus on the Collection Fund (£244,753).
- 2.2.7 That the Executive Director Finance & Resources be authorised to make payments from the General Fund to the Parish Councils the sums listed on **Schedule 3** by two equal instalments on 1 April 2020 and 1 October 2020 in respect of the precept levied on the Council.
- 2.2.8 That the above resolutions 3 to 5 be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
- 2.2.9 Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.

3. KEY ISSUES

Financial Implications

- 3.1 It is necessary to formally set Council Tax levels throughout the area for the spending requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire and Rescue Authority and the various Parish Councils. .
- 3.2 Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2020/21. The amounts of the precepts are set out below:

	£
Worcestershire County Council	48,782,833.00
Police and Crime Commissioner for West Mercia	8,379,328.49
Hereford and Worcester Fire and Rescue Authority	3,199,599.40
Bromsgrove District Council	8,483,805.00
Parish Precepts	951,831.86
Total	69,797,397.75

The Parish Council Precepts for 2020/21 are detailed in the attached **Schedule 3**.

- 3.3 If the Council approves the recommendations set out above the average band D Council Tax in 2020/21 will be £1,809.56, made up as follows:

Authority	2019/20	2020/21	Increase
	£	£	%
Bromsgrove District Council	223.00	228.00	2.24
Worcestershire County Council	1,260.75	1,311.05	3.99
Police and Crime Commissioner for West Mercia	216.66	225.20	3.94
Hereford & Worcester Fire and Rescue Authority	84.34	85.99	1.96
Parish Councils (Average)	24.82	25.58	3.06
Total Council Tax	1,809.57	1,875.82	3.66

The % increases all relate to the change from current year levels.

4 Legal Implications

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as was previously the case.

5 Service / Operational Implications

- 5.1 The MTFP will enable services to be maintained and, where achievable, improvements to the community.

6 Customer / Equalities and Diversity Implications

- 6.1 Any impact on the customer of savings over the 4 years period will be managed via impact assessments and in discussion and consultation with the customer as to the most effective and supportive way of managing reductions in funding and potentially service delivery.

7 RISK MANAGEMENT

- 7.1 The risks associated with the budget estimations are included in the MTFP report as presented to Cabinet on 12th January.

AUTHOR OF REPORT

Name: Jayne Pickering – Exec Director Finance and Resources
 E Mail: j.pickering@bromsgroveandredditch.gov.uk
 Tel: 01527-881400

This page is intentionally left blank

**BROMSGROVE DISTRICT COUNCIL TAX
INCLUDING PARISH PRECEPTS 2020/21**

SCHEDULE 1

Column 1	Column 2	Column 3	Column 4	Column 5 – by valuation band							
				Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Part of the Council's Area	Parish Band D £	Basic Amount of Council Tax Band D (District + Parish) £	Taxbase	£	£	£	£	£	£	£	£
Alvechurch	55.64	283.64	2322.37	189.09	220.61	252.13	283.64	346.67	409.70	472.73	567.28
Barnt Green	62.47	290.47	1024.47	193.65	225.92	258.20	290.47	355.02	419.56	484.12	580.94
Belbroughton and Fairfield	53.74	281.74	1209.47	187.83	219.13	250.44	281.74	344.35	406.95	469.57	563.48
Bentley Pauncefoot	37.00	265.00	192.70	176.67	206.11	235.56	265.00	323.89	382.77	441.67	530.00
Beoley	31.32	259.32	452.69	172.88	201.69	230.51	259.32	316.95	374.57	432.20	518.64
Bournheath	49.23	277.23	216.93	184.82	215.62	246.43	277.23	338.84	400.44	462.05	554.46
Catshill & North Marlbrook	21.96	249.96	2361.74	166.64	194.41	222.19	249.96	305.51	361.05	416.60	499.92
Clent	91.43	319.43	545.22	212.95	248.44	283.94	319.43	390.42	461.40	532.38	638.86
Coffton Hackett	43.44	271.44	1088.55	180.96	211.12	241.28	271.44	331.76	392.08	452.40	542.88
Dodford with Grafton	28.39	256.39	404.24	170.93	199.41	227.91	256.39	313.37	370.34	427.32	512.78
Finstall	26.10	254.10	315.70	169.40	197.63	225.87	254.10	310.57	367.03	423.50	508.20
Frankley	42.59	270.59	49.23	180.39	210.46	240.53	270.59	330.72	390.85	450.98	541.18
Hagley	57.42	285.42	3186.79	190.28	221.99	253.71	285.42	348.85	412.27	475.70	570.84
Hunnington	54.82	282.82	237.16	188.55	219.97	251.40	282.82	345.67	408.51	471.37	565.64
Lickey & Blackwell	23.23	251.23	2108.95	167.49	195.40	223.32	251.23	307.06	362.88	418.72	502.46
Romsley	82.30	310.30	666.48	206.87	241.34	275.83	310.30	379.26	448.21	517.17	620.60
Stoke	30.11	258.11	1763.20	172.07	200.75	229.43	258.11	315.47	372.82	430.18	516.22
Tutnall & Copley	20.00	248.00	363.98	165.33	192.89	220.45	248.00	303.11	358.22	413.33	496.00
Wythall	27.29	255.29	4784.57	170.19	198.56	226.93	255.29	312.02	368.75	425.48	510.58
Urban	N/A	N/A	13914.54	152.00	177.33	202.67	228.00	278.67	329.33	380.00	456.00
Taxbase Total			37,208.98								

This page is intentionally left blank

**COUNCIL TAX SCHEDULE FOR THE BROMSGROVE DISTRICT AREA INCLUDING
BROMSGROVE D C, WORCESTERSHIRE C C, POLICE AND CRIME COMMISSIONER FOR WEST
MERCIA, HEREFORD & WORCESTER FIRE & RESCUE AUTHORITY, PARISH PRECEPTS
2020/21**

SCHEDULE 2

	Taxbase	Precept £	Council Tax per Valuation Band							
			Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Worcestershire County Council	37,208.98	48,782,833.00	874.03	1,019.71	1,165.38	1,311.05	1,602.39	1,893.74	2,185.08	2,622.10
Police and Crime Commissioner for West Mercia	37,208.98	8,379,328.49	150.13	175.16	200.18	225.20	275.24	325.29	375.33	450.40
Hereford & Worcester Fire & Rescue Authority	37,208.98	3,199,599.40	57.33	66.88	76.44	85.99	105.10	124.21	143.32	171.98
Bromsgrove District Council	37,208.98	8,483,805.00	152.00	177.33	202.67	228.00	278.67	329.33	380.00	456.00
Total Unparished			1,233.49	1,439.08	1,644.67	1,850.24	2,261.40	2,672.57	3,083.73	3,700.48
		Precept £	Total Bill Band A £ (6/9)	Total Bill Band B £ (7/9)	Total Bill Band C £ (8/9)	Total Bill Band D £ (9/9)	Total Bill Band E £ (11/9)	Total Bill Band F £ (13/9)	Total Bill Band G £ (15/9)	Total Bill Band H £ (18/9)
Parish										
Alvechurch	2,322.37	129,210.00	1,270.58	1,482.36	1,694.13	1,905.88	2,329.40	2,752.94	3,176.46	3,811.76
Barn Green	1,024.47	64,000.00	1,275.14	1,487.67	1,700.20	1,912.71	2,337.75	2,762.80	3,187.85	3,825.42
Belbroughton and Fairfield	1,209.47	65,000.00	1,269.32	1,480.88	1,692.44	1,903.98	2,327.08	2,750.19	3,173.30	3,807.96
Bentley Paucefoot	192.70	7,129.00	1,258.16	1,467.86	1,677.56	1,887.24	2,306.62	2,726.01	3,145.40	3,774.48
Beoley	452.69	14,176.00	1,254.37	1,463.44	1,672.51	1,881.56	2,299.68	2,717.81	3,135.93	3,763.12
Bournheath	216.93	10,680.00	1,266.31	1,477.37	1,688.43	1,899.47	2,321.57	2,743.68	3,165.78	3,798.94
Catshill & North Marlbrook	2,361.74	51,866.00	1,248.13	1,456.16	1,664.19	1,872.20	2,288.24	2,704.29	3,120.33	3,744.40
Clent	545.22	49,850.00	1,294.44	1,510.19	1,725.94	1,941.67	2,373.15	2,804.64	3,236.11	3,883.34
Cofton Hackett	1,088.55	47,290.00	1,262.45	1,472.87	1,683.28	1,893.68	2,314.49	2,735.32	3,156.13	3,787.36
Dodford with Grafton	404.24	11,478.00	1,252.42	1,461.16	1,669.91	1,878.63	2,296.10	2,713.58	3,131.05	3,757.26
Finstall	315.70	8,240.00	1,250.89	1,459.38	1,667.87	1,876.34	2,293.30	2,710.27	3,127.23	3,752.68
Frankley	49.23	2,096.86	1,261.88	1,472.21	1,682.53	1,892.83	2,313.45	2,734.09	3,154.71	3,785.66
Hagley	3,186.79	183,000.00	1,271.77	1,483.74	1,695.71	1,907.66	2,331.58	2,755.51	3,179.43	3,815.32
Hunnington	237.16	13,000.00	1,270.04	1,481.72	1,693.40	1,905.06	2,328.40	2,751.75	3,175.10	3,810.12
Lickey & Blackwell	2,108.95	49,000.00	1,248.98	1,457.15	1,665.32	1,873.47	2,289.79	2,706.12	3,122.45	3,746.94
Romsley	666.48	54,850.00	1,288.36	1,503.09	1,717.83	1,932.54	2,361.99	2,791.45	3,220.90	3,865.08
Stoke	1,763.20	53,097.00	1,253.56	1,462.50	1,671.43	1,880.35	2,298.20	2,716.06	3,133.91	3,760.70
Tutnall & Cobley	363.98	7,280.00	1,246.82	1,454.64	1,662.45	1,870.24	2,285.84	2,701.46	3,117.06	3,740.48
Wythall	4,784.57	130,589.00	1,251.68	1,460.31	1,668.93	1,877.53	2,294.75	2,711.99	3,129.21	3,755.06
Urban	13,914.54		1,233.49	1,439.08	1,644.67	1,850.24	2,261.40	2,672.57	3,083.73	3,700.48
Total	37,208.98	951,831.86								

This page is intentionally left blank

Parish Precepts 2020/21

SCHEDULE 3

	2019/20 Precept	2019/20 Taxbase	2019/20 Levy per Band D Equivalent	2020/21 Precept	Percentage Change in Band D	Percentage Change in Precept Amount	2020/21 Taxbase	2020/21 Levy per Band D Equivalent
	£			£	%	%		£
Alvechurch	118,077	2,321.40	50.86	129,210.00	9.40%	9.43	2,322.37	55.64
Barnt Green	63,480	1,014.40	62.58	64,000.00	-0.18%	0.82	1,024.47	62.47
Belbroughton and Fairfi	65,000	1,203.60	54.00	65,000.00	-0.48%	0.00	1,209.47	53.74
Bentley Pouncefoot	5,525	187.40	29.48	7,129.00	25.51%	29.03	192.70	37.00
Beoley	11,106	451.10	24.62	14,176.00	27.21%	27.64	452.69	31.32
Bournheath	10,680	220.70	48.39	10,680.00	1.74%	0.00	216.93	49.23
Catshill & North Marlbro	50,596	2,355.80	21.48	51,866.00	2.23%	2.51	2,361.74	21.96
Clent	49,850	542.40	91.91	49,850.00	-0.52%	0.00	545.22	91.43
Cofton Hackett	40,680	1,008.10	40.35	47,290.00	7.66%	16.25	1,088.55	43.44
Dodford with Grafton	11,478	402.40	28.52	11,478.00	-0.46%	0.00	404.24	28.39
Finstall	8,240	316.20	26.06	8,240.00	0.15%	0.00	315.70	26.10
Frankley	2,097	49.90	42.02	2,096.86	1.36%	0.00	49.23	42.59
Hagley	172,000	3,115.50	55.21	183,000.00	4.00%	6.40	3,186.79	57.42
Hunnington	11,500	235.50	48.83	13,000.00	12.27%	13.04	237.16	54.82
Lickey & Blackwell	47,000	2,095.10	22.43	49,000.00	3.57%	4.26	2,108.95	23.23
Romsley	52,850	667.60	79.16	54,850.00	3.97%	3.78	666.48	82.30
Stoke	53,097	1,704.10	31.16	53,097.00	-3.37%	0.00	1,763.20	30.11
Tutnall & Cobley	7,280	361.70	20.13	7,280.00	-0.65%	0.00	363.98	20.00
Wythall	130,589	4,748.70	27.50	130,589.00	-0.76%	0.00	4,784.57	27.29
Total	911,125	23,001.60		951,831.86		4.47	23,294.44	

This page is intentionally left blank