

DRAFT SUBSTANTIVE COUNCIL TAX RESOLUTION

- (i) That the following recommendations of the Cabinet on 17th February 2014 be approved:-
- (a) The Revenue Budget as set out in the Budget Report
 - (b) That Council Tax be increased by 1.94% in 2014/15. For the Council's element of Council Tax this represents an increase of less than 31p per week for a Band A property (approximately 50% of Council Tax payers don't pay the full increase either because they are in receipt of Council Tax Benefit or a discount)
 - (c) That £0.4m of the on-going saving from the reduced precept from TfGM be earmarked to fund an increase in the pay for those at the lowest end of the Council's pay scales. The balance of £0.6m in 2014/15 be added to the available one-off resources with the balance of the ongoing saving of £0.6m being held to offset the £25m reductions required in 2015/16
 - (d) That the one-off resources be allocated as follows:-
 - £1m additional investment in main highways schemes
 - £1m investment in residential roads
 - £1m capital investment in facilities for young people
 - Half a million pounds to create a hardship fund to support those who are in difficulty as a result of the impact of Benefit changes
 - Half a million pounds to create a fund to provide support for voluntary and community groups who are considering working with the Council to assist in the reduction in demand for Council services
 - £3m be retained as a contribution towards the likely cashflow shortfall in 2015/16 (currently estimated at approximately £10m)
 - (e) The Council be recommended to approve the Capital Programme for 2014/15 to 2016/17
 - (f) The Council be recommended to approve the Investment and Prudential Indicators and Treasury Strategies 2014/15 to 2016/17
- (ii) It be noted that on 9th December 2013 the Cabinet calculated
- (a) the Council Tax Base 2014/15 for the whole Council area as 69,162 (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")); and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as:

Parish Councils

The Parish of Blackrod	1,767	Band D equivalents
The Parish of Horwich	6,959	Band D equivalents
The Parish of Westhoughton	8,091	Band D Equivalents

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its Council Tax base for the year 2014/15 for dwellings in those parts of its area to which one or more special items relate.

- (iii) Calculate that the Council Tax requirement for the Council's own purposes for 2014/15 (excluding Parish precepts) is £88,690,000.

(iv) That the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Act.

- (a) £223,175,335 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.
- (b) £134,121,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £89,054,335 being the amount by which the aggregate at (iv)(a) above exceeds the aggregate at (iv)(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) £1,287.62 being the amount at (iv)(c) above (Item R), all divided by Item T ((ii)(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) £364,335 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, each individual parish precept being:-
- | | |
|--------------|----------|
| Blackrod | £ 49,900 |
| Horwich | £185,386 |
| Westhoughton | £129,049 |
- (f) £1,276.56 being the amount at (iv)(d) above less the result given by dividing the amount at (iv)(e) above by Item T (ii)(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) Part of the Council's Area
- | | |
|------------------------|-----------|
| Parish of Blackrod | £1,304.80 |
| Parish of Horwich | £1,303.20 |
| Parish of Westhoughton | £1,292.51 |

being the amounts given by adding to the amount at (f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned at (e) above divided in each case by the amount at (ii) 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 its area to which one or more special items relate.

(i) Part of the Council's Area

<u>Valuation bands</u>	<u>Parish of Blackrod</u>	<u>Parish of Horwich</u>	<u>Parish of Westhoughton</u>	<u>All other parts of the Council's area</u>
A	£869.87	£868.80	£861.67	£851.04
B	£1,014.84	£1,013.60	£1,005.29	£992.88
C	£1,159.82	£1,158.40	£1,148.90	£1,134.72
D	£1,304.80	£1,303.20	£1,292.51	£1,276.56
E	£1,594.76	£1,592.80	£1,579.73	£1,560.24
F	£1,884.71	£1,882.40	£1,866.96	£1,843.92
G	£2,174.67	£2,172.00	£2,154.18	£2,127.60
H	£2,609.60	£2,606.40	£2,585.02	£2,553.12

being the amounts given by multiplying the amounts at (f) and (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

- (v) That it be noted that for the year 2014/15 the Greater Manchester Fire and Civil Defence Authority and the Greater Manchester Police Authority 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:-

Precepting Authority

<u>Valuation Bands</u>	<u>Greater Manchester Fire & Civil Defence Authority</u>	<u>Greater Manchester Police Authority</u>
	£	£
A	38.42	101.53
B	44.83	118.46
C	51.23	135.38
D	57.64	152.30
E	70.44	186.14
F	83.25	219.99
G	96.06	253.83
H	115.28	304.60

- (vi) That, having calculated the aggregate in each case of the amounts at (iv)(f)(i) and (v), 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 2014/15 for each of the categories of dwellings shown below:-

(i) Part of the Council's Area

<u>Valuation bands</u>	<u>Parish of Blackrod</u>	<u>Parish of Horwich</u>	<u>Parish of Westhoughton</u>	<u>All other parts of the Council's area</u>
A	£1,009.82	£1,008.75	£1,001.62	£990.99
B	£1,178.13	£1,176.89	£1,168.58	£1,156.17
C	£1,346.43	£1,345.01	£1,335.51	£1,321.33
D	£1,514.74	£1,513.14	£1,502.45	£1,486.50
E	£1,851.34	£1,849.38	£1,836.31	£1,816.82
F	£2,187.95	£2,185.64	£2,170.20	£2,147.16
G	£2,524.56	£2,521.89	£2,504.07	£2,477.49
H	£3,029.48	£3,026.28	£3,004.90	£2,973.00

- (vii) That the Council's basic amount of Council Tax for 2014/15 at an increase of 1.94% is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.
- (viii) That the Borough Treasurer be delegated authority to collect revenues and disburse monies from the relevant accounts.
- (ix) That it be noted that the Government have set a National Non-Domestic Rate of 47.1p in the pound for small businesses and 48.2p in the pound for larger businesses for the financial year 2014/15.
- (x) That the Council's current policy in respect of discretionary relief for charitable organisations, as approved by the Cabinet on the 17th February 2014, be reaffirmed and that the Borough Treasurer be delegated authority to determine applications for such relief.
- (xi) That War Disablement Pensions and War Widows' Pensions be disregarded for the purposes of the Council Tax Support Scheme.
- (xii) That the minutes of the proceedings of the meetings of the undermentioned Executive Cabinet Members' recommendations on various associated budgetary matters be noted:-

Leader's Portfolio	27 th January 2014
Deputy Leader's Portfolio	10 th February 2014
Environment, Regulatory Services & Skills	3 rd February 2014

- (xiii) That the minutes of the proceedings of the undermentioned Scrutiny Committee regarding their consideration of the budgets be noted:-

Corporate & External Issues Scrutiny Committee	20 th February 2014
--	--------------------------------