

**COUNCIL 21 FEBRUARY 2012**

**COUNCIL TAX SETTING**

**RECOMMENDATIONS**

- (a) *That the Summary of Council Expenditure and Council Tax 2012/13 be approved (Cabinet 9 February 2012) (attached at Appendix 2);*
- (b) *that the 10 Year budget 2011/12 to 2021/22 including the growth and savings proposals set out be approved and that wherever possible any variations during and between years be met from the Budget Stabilisation Reserve (Cabinet 9 February 2012) (attached at Appendix 3);*
- (c) *that any changes in the taxbase and collection fund and other minor variations be transferred to/from the Budget Stabilisation Reserve (Cabinet 9 February 2012);*
- (d) *that the changes to reserves and provisions set out in Appendix 4 be approved (Cabinet 8 December 2011);*
- (e) *that the Capital Programme 2012/15, and Asset Maintenance 2012/13 budget of £372,000 be approved (Cabinet 9 February 2012);*
- (f) *that the Financial Strategy be approved (attached at Appendix 5);*
- (g) *that it be noted that at the Cabinet meeting on 12 January 2012 the Council calculated as its council tax base for the year 2012/13:*
  - (i) *for the whole Council area as 50,860.03 being Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended, (the "Act"); and*
  - (ii) *for dwellings in those parts of its area to which a parish precept relates as in the attached Appendix 1;*
- (h) *that the council tax requirement for the Council's own purpose for 2012/13 (excluding Town and Parish precepts) be calculated as £181.89;*
- (i) *that the following amounts be calculated for the year 2012/13 in accordance with Sections 31 to 36 of the Act:*
  - (i) *£59,232,241 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 Town and Parish Councils.*

**Item No. 6a**

**Appendix 6**

- (ii) £46,579,074 *being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.*
- (iii) £12,653,167 *being the amount by which the aggregate at (i)(i) above exceeds the aggregate at (i)(ii) 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).*
- (iv) £248.78 *being the amount at (i)(iii) above (Item R), all divided by (g)(i) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its council tax for the year (including Town and Parish precepts).*
- (v) £3,402,236 *being the aggregate amount of all special items (Town and Parish precepts) referred to in Section 34 (1) of the Act (as per the attached Appendix 1).*
- (vi) £181.89 *being the amount at (i)(iv) above, less the result given by dividing the amount at (i)(v) above by the amount at (g)(i) above (Item T), 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 Town or Parish precept relates.*

- (j) *that it be noted that for the year 2012/13 the Kent County Council, the Kent Police Authority and the Kent & Medway Towns Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated in the table below:-*

<u>Valuation Bands</u>	<u>Precepting Authority</u>			
	Sevenoaks District Council £	Kent County Council £	Kent Police Authority £	Kent & Medway Towns Fire Authority £
A	121.26	698.52	92.45	45.30
B	141.47	814.94	107.86	52.85
C	161.68	931.36	123.27	60.40
D	181.89	1,047.78	138.68	67.95
E	222.31	1,280.62	169.50	83.05
F	262.73	1,513.46	200.32	98.15
G	303.15	1,746.30	231.13	113.25
H	363.78	2,095.56	277.36	135.90

- (k) *that the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in Appendix 7 as the amounts of council tax for the year 2012/13 for each part of its area and for each of the categories of dwellings; and*
- (l) *that the Council's basic amount of council tax for 2012/13, shown in (i)(vi) above, is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.*

NOTES ON COUNCIL TAX RECOMMENDATIONS

<b><u>Recommendation</u></b>	<b><u>Note</u></b>
(g)	This is the tax base in terms of band D equivalents approved by the Cabinet on 12 January 2012.
(h)	The District's council tax requirement (band D).
(i)(i)	Estimated gross revenue expenditure for 2012/13 including reserves and parish precepts.
(i)(ii)	Estimated gross revenue income for 2012/13 including exchequer support (redistributed NNDR and revenue support grant).
(i)(iii)	Net council tax requirement in cash terms including Town and Parish precepts.
(i)(iv)	Net council tax requirement in band D terms including Town and Parish precepts.
(i)(v)	Total of Town and Parish precepts.
(i)(vi)	The District's council tax requirement (band D).
(j)	The District Council, County Council, Police Authority and Fire Authority precepts expressed for each valuation band.
(k)	The aggregate tax demand set out over each valuation band. Shown in a separate Appendix in case of last minute amendments.
(l)	Confirmation that any increase in the council tax requirement is not excessive and, hence, that no referendum is required.