



## Borough of Gosport

Notice is hereby given that an **EXTRAORDINARY MEETING** of the **COUNCIL OF THE BOROUGH OF GOSPORT** will be held in the **TOWN HALL, GOSPORT** on **MONDAY** the **TWENTY FIFTH DAY OF FEBRUARY 2008 AT 6.00PM** AND ALL **MEMBERS OF THE COUNCIL ARE HEREBY SUMMONED TO ATTEND TO CONSIDER AND RESOLVE THE FOLLOWING BUSINESS –**

1. To receive apologies from Members for their inability to attend the Meeting.
2. To consider any Mayor's Communications.
3. To receive Deputations (*not on Council Tax Setting – Standing Order No 4.9.3 refers*) in accordance with Standing Order No 3.5 and to answer Public Questions pursuant to Standing Order No 3.6, such questions to be answered orally during a time not exceeding 15 minutes.

(NOTE: Standing Order No 3.5 requires that notice of a Deputation should be received by the Borough Solicitor **NOT LATER THAN 12 O'CLOCK NOON ON THURSDAY, 21 FEBRUARY 2008** and likewise Standing Order No 3.6 requires that notice of a Public Question should be received by the Borough Solicitor **NOT LATER THAN 12 O'CLOCK NOON ON THURSDAY, 21 FEBRUARY 2008**).

4. Questions (if any) pursuant to Standing Order No 3.4

(NOTE: Members are reminded that Standing Order No 3.4 requires that Notice of Question pursuant to that Standing Order must be received by the Borough Solicitor **NOT LATER THAN 12 O'CLOCK NOON ON FRIDAY, 22 FEBRUARY 2008**).

5. Notice of Motion

In accordance with Standing Order 3.3.5 the following Notices of Motion have been received:

(a) Councillor Cully –

“We give notice that we wish to move suspension of Standing Order 3.3.2 at the Council Meeting on 25 February 2008.

This is to enable the Council to consider the following Notices of Motion.”

Councillor Cully –

“Motion 1

That the Council suspend Standing Order 4.6 and Standing Order 4.14 so that this Council meeting may consider the motion set out in Motion 2.”

Councillor Cully –

“Motion 2

That the Council approve a budget for 2008/09 totalling £12,707,000 as set out in Agenda Item No. 6 (ii) of the Council meeting dated 6 February 2008 and that this is the figure used as the Council’s budget requirement in the calculation of Council Tax pursuant to Sections 32-36 of the Local Government Finance Act 1992.”

6. Council Tax Setting 2008-2009

To consider the report of the Deputy Chief Executive and Borough Treasurer in connection with the above (copy to follow).

**IAN LYCETT  
CHIEF EXECUTIVE**

**TOWN HALL  
GOSPORT**

15 February 2008

**NOTE: (1) MEMBERS ARE REQUESTED TO NOTE THAT IF THE COUNCIL WISHES TO CONTINUE ITS BUSINESS BEYOND 9.30PM THEN THE MAYOR MUST MOVE SUCH A PROPOSITION IN ACCORDANCE WITH STANDING ORDER 4.11.18.**

**GOSPORT BOROUGH COUNCIL**

<b>REPORT TO THE:</b>	<b>EXTRAORDINARY COUNCIL MEETING</b>
<b>MEETING DATE:</b>	<b>25 FEBRUARY 2008</b>
<b>REPORT ORIGINATOR:</b>	<b>BOROUGH TREASURER</b>
<b>TITLE:</b>	<b>COUNCIL TAX SETTING 2008/9</b>

**PURPOSE OF REPORT**

The report consolidates the effect of the Council's approved budget, Collection Fund surplus and precepting authority requirements in order to establish the necessary council tax levels to apply in the Borough of Gosport for 2008/2009.

**RECOMMENDATIONS**

**As contained in the appendices to the report (Appendix A for a £12,608,000 budget or Appendix B for a £12,707,000 budget).**

## 1.0 BACKGROUND

- 1.1 The Council are required to set the levels of Council Tax for the Borough for 2008/2009 on behalf of the Council as billing authority. The tax level results from the precept requirements of Hampshire's County Council, Police Authority and Fire & Rescue Authority, the Council's approved budget and local tax collection balances.
- 1.2 No comments relating to the budget level have yet been received as a result of the statutory consultation process with major business ratepayers.
- 1.3 **Whilst the Council agreed a general fund budget of £12,608,000 at its meeting on 6 February 2008, there is a proposal to amend this to £12,707,000 on the Council agenda for 25 February 2008. The appendices deal with each option in turn and only the appropriate one should be considered and approved, dependent on whether the proposed amendment to the budget is agreed.**

## 2.0 COLLECTION FUND SURPLUSES & DEFICITS

- 2.1 Surpluses or deficits from Council Tax collection are assessed annually in order that corrective action can be taken in setting future Tax levels. They form part of the figure contained in recommendation 5.2(d). The figure of £55,000 represents Gosport's share of surpluses on the council tax collection fund as considered as part of the approved Budget.
- 2.2 The Table 1 in each appendix shows how these balances plus the requirements of the precepting authorities affect the amount to be collected from Council Tax and Table 2 shows the resulting tax levels:

## 3.0 BILLING ARRANGEMENTS 2008/2009

- 3.1 Despatch of Council Tax bills will commence early in March 2008 and be completed shortly afterwards.

## SUPPORTING INFORMATION

Financial Implications:	Cash flow penalties if decision delayed
Legal Implications:	The Council must set the tax by 11 March 2008 and in accordance with the regulations and 1992 Act.
Service Improvement Plan implications:	-
Corporate Plan:	-
Risk Assessment:	-
Background papers:	-
Appendices/Enclosures:	Appendix A – £12,608,000 Budget Appendix B – £12,707,000 Budget
Report Author/Lead Officer	Peter Wilson

**£12,608,000 BUDGET**

TABLE 1

	<b>2007/2008</b> £	<b>2008/2009</b> £
Council's Budget	12,302,210	12,608,000
Less		
Aggregate Exchequer Finance	7,110,143	7,224,031
Council Tax Surplus/(Deficit)	55,000	55,000
	<b>7,165,143</b>	<b>7,279,031</b>
Net amount to be billed for GBC	5,137,067	5,328,969
Precepts - County Council (HCC)	25,752,239	27,404,968
- Police Authority	3,378,496	3,718,187
- Fire & Rescue Authority	1,510,986	1,597,389
Total amount to be collected	<b>35,778,788</b>	<b>38,049,513</b>

TABLE 2

<b>Band</b>	<b>GBC</b>	<b>HCC</b>	<b>Police</b>	<b>Fire &amp; Rescue</b>	<b>2008/9 Total</b>	<b>(2007/2008 Total)</b>
	£	£	£	£	£	£
<b>A</b>	129.51	666.00	90.36	38.82	924.69	885.13
<b>B</b>	151.09	777.00	105.42	45.29	1078.80	1032.65
<b>C</b>	172.68	888.00	120.48	51.76	1232.92	1180.17
<b>D</b>	194.26	999.00	135.54	58.23	1387.03	1327.69
<b>E</b>	237.43	1221.00	165.66	71.17	1695.26	1622.73
<b>F</b>	280.60	1443.00	195.78	84.11	2003.49	1917.77
<b>G</b>	323.77	1665.00	225.90	97.05	2311.72	2212.82
<b>H</b>	388.52	1998.00	271.08	116.46	2774.06	2655.38

The 2008/2009 total figures represent an increase of 4.47% over 2007/2008, Gosport's element having increased by 1.9%

## RECOMMENDATIONS

1. That it be noted that the Borough Treasurer determined the Council's Tax Base on 06 December 2007 in the amount of 27,432.4 as its Council Tax Base for the year 2008/2009 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992, as amended by Section 84 of the Local Government Act 2003.
  
2. By virtue of the budget approved by Council on the 06 February 2008 the following amounts be now calculated by the Council for the year 2008/2009 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-
  - (a) £49,691,690 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
  
  - (b) £37,083,690 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
  
  - (c) £12,608,000 being the amount by which the aggregate at 5.2(a) above exceeds the aggregate at 5.2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
  
  - (d) £7,279,031 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, revenue support grant and additional grant; increased by the amount of the sums which it 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 1988 (Council Tax Surplus).
  
  - (e) £194.26 being the amount at 5.2(c) above less the amount at 5.2(d) above, all divided by the amount at 5.1(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.

(f)

Valuation

Bands

£

(Local tax rates for Borough purposes)

A	129.51
B	151.09
C	172.68
D	194.26
E	237.43
F	280.60
G	323.77
H	388.52

being the amounts given by multiplying the amount at 5.2(e) 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.

3. That it be noted that for the year 2008/2009 Hampshire County Council, Hampshire Police Authority and Hampshire Fire & Rescue 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 the dwellings shown below:-

Precepting Authority

Valuation Bands

(Local tax rates for County purposes)

£

Hampshire County Council	A	666.00
	B	777.00
	C	888.00
	D	999.00
	E	1221.00
	F	1443.00
	G	1665.00
	H	1998.00

(Local tax rates for Police purposes)

£

Hampshire Police Authority	A	90.36
	B	105.42
	C	120.48
	D	135.54
	E	165.66
	F	195.78
	G	225.90
	H	271.08

(Local Taxes for Fire & Rescue Purposes)

£

Hampshire Fire & Rescue Authority	A	38.82
	B	45.29
	C	51.76
	D	58.23
	E	71.17
	F	84.11
	G	97.05
	H	116.46

4. That, having calculated the aggregate in each case of the amounts at 5.2(f) and 5.3 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 2008/2009 for each of the categories of dwellings shown below:-

Valuation Bands

(Total local tax rates within Gosport)

£

A	924.69
B	1078.80
C	1232.92
D	1387.03
E	1695.26
F	2003.49
G	2311.72
H	2774.06



**£12,707,000 BUDGET**

TABLE 1

	<b>2007/2008</b>	<b>2008/2009</b>
	<b>£</b>	<b>£</b>
Council's Budget	12,302,210	12,707,000
Less		
Aggregate Exchequer Finance	7,110,143	7,224,031
Council Tax Surplus/(Deficit)	55,000	55,000
	<b>7,165,143</b>	<b>7,279,031</b>
Net amount to be billed for GBC	5,137,067	5,427,969
Precepts - County Council (HCC)	25,752,239	27,404,968
- Police Authority	3,378,496	3,718,187
- Fire & Rescue Authority	1,510,986	1,597,389
Total amount to be collected	<b>35,778,788</b>	<b>38,148,513</b>

TABLE 2

<b>Band</b>	<b>GBC</b>	<b>HCC</b>	<b>Police</b>	<b>Fire &amp; Rescue</b>	<b>2008/9 Total</b>	<b>(2007/2008 Total)</b>
	£	£	£	£	£	£
<b>A</b>	131.91	666.00	90.36	38.82	927.09	885.13
<b>B</b>	153.90	777.00	105.42	45.29	1081.61	1032.65
<b>C</b>	175.88	888.00	120.48	51.76	1236.12	1180.17
<b>D</b>	197.87	999.00	135.54	58.23	1390.64	1327.69
<b>E</b>	241.84	1221.00	165.66	71.17	1699.67	1622.73
<b>F</b>	285.81	1443.00	195.78	84.11	2008.70	1917.77
<b>G</b>	329.78	1665.00	225.90	97.05	2317.73	2212.82
<b>H</b>	395.74	1998.00	271.08	116.46	2781.28	2655.38

The 2008/2009 total figures represent an increase of 4.74% over 2007/2008, Gosport's element having increased by 3.8%

## RECOMMENDATIONS

1. That it be noted that the Borough Treasurer determined the Council's Tax Base on 06 December 2007 in the amount of 27,432.4 as its Council Tax Base for the year 2008/2009 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992, as amended by Section 84 of the Local Government Act 2003.
  
2. By virtue of the budget approved by Council on the 25 February 2008 the following amounts be now calculated by the Council for the year 2008/2009 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-
  - (a) £49,527,690 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
  
  - (b) £36,820,690 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
  
  - (c) £12,707,000 being the amount by which the aggregate at 5.2(a) above exceeds the aggregate at 5.2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
  
  - (d) £7,279,031 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, revenue support grant and additional grant; increased by the amount of the sums which it 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 1988 (Council Tax Surplus).
  
  - (e) £197.87 being the amount at 5.2(c) above less the amount at 5.2(d) above, all divided by the amount at 5.1(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.

(f)

Valuation

Bands

£

(Local tax rates for Borough purposes)

A	131.91
B	153.90
C	175.88
D	197.87
E	241.84
F	285.81
G	329.78
H	395.74

being the amounts given by multiplying the amount at 5.2(e) 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.

3. That it be noted that for the year 2008/2009 Hampshire County Council, Hampshire Police Authority and Hampshire Fire & Rescue 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 the dwellings shown below:-

Precepting Authority

Valuation Bands

(Local tax rates for County purposes)

£

Hampshire County Council	A	666.00
	B	777.00
	C	888.00
	D	999.00
	E	1221.00
	F	1443.00
	G	1665.00
	H	1998.00

(Local tax rates for Police purposes)

£

Hampshire Police Authority	A	90.36
	B	105.42
	C	120.48
	D	135.54
	E	165.66
	F	195.78
	G	225.90
	H	271.08

(Local Taxes for Fire & Rescue Purposes)  
£

Hampshire Fire & Rescue Authority	A	38.82
	B	45.29
	C	51.76
	D	58.23
	E	71.17
	F	84.11
	G	97.05
	H	116.46

4. That, having calculated the aggregate in each case of the amounts at 5.2(f) and 5.3 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 2008/2009 for each of the categories of dwellings shown below:-

Valuation Bands

(Total local tax rates within Gosport)

	£
A	927.09
B	1081.61
C	1236.12
D	1390.64
E	1699.67
F	2008.70
G	2317.73
H	2781.28