



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 SECOND DAY OF FEBRUARY 2010 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, 18 FEBRUARY 2010** 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, 18 FEBRUARY 2010**).

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, 19 FEBRUARY 2010**).

5. Council Tax Setting 2010-2011

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

**TOWN HALL  
GOSPORT**

12 February 2010

**FIRE PRECAUTIONS**

(To be read from the Chair if members of the public are present)

**In the event of the fire alarm (single continuous sound) being activated, please leave the Council Chamber and Public Gallery immediately. Proceed downstairs by way of the main stairs or as directed by GBC staff, follow any of the emergency exit signs. People with disability or mobility issues please identify yourself to GBC staff who will assist in your evacuation of the building.**

**MEMBERS ARE REQUESTED TO NOTE THAT:**

**(1) 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**

**(2) MOBILE PHONES SHOULD BE SWITCHED OFF FOR THE DURATION OF THE MEETING**

## GOSPORT BOROUGH COUNCIL

|                           |                                      |
|---------------------------|--------------------------------------|
| <b>REPORT TO THE:</b>     | <b>EXTRAORDINARY COUNCIL MEETING</b> |
| <b>MEETING DATE:</b>      | <b>22 FEBRUARY 2010</b>              |
| <b>REPORT ORIGINATOR:</b> | <b>BOROUGH TREASURER</b>             |
| <b>TITLE:</b>             | <b>COUNCIL TAX SETTING 2010/11</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 2010/11.

**RECOMMENDATIONS**

As contained in section 5 of the report.

**1.0 BACKGROUND**

- 1.1 The Council are required to set the levels of Council Tax for the Borough for 2010/11 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 have been received as a result of the statutory consultation process with major business ratepayers.

## 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 2010/11 figure of £49,869 represents Gosport's share of the deficit on the council tax collection fund.

2.2 The table below shows how these balances affect the Council Tax requirements:

|                                 | 2009/10<br>£      | 2010/11           |
|---------------------------------|-------------------|-------------------|
| Council's Budget                | 12,972,000        | 12,844,100        |
| Less                            |                   |                   |
| Aggregate Exchequer Finance     | 7,260,152         | 7,296,452         |
| Council Tax Surplus/(Deficit)   | 100,000           | (49,869)          |
|                                 | <u>7,360,152</u>  | <u>7,246,583</u>  |
| Net amount to be billed for GBC | 5,611,848         | 5,597,517         |
| Precepts - County Council       | 28,173,477        | 28,645,384        |
| - Police Authority              | 3,932,283         | 4,036,485         |
| - Fire Authority                | 1,668,543         | 1,694,082         |
| Total amount to be collected    | <u>39,386,151</u> | <u>39,973,468</u> |

## 3.0 BILLING ARRANGEMENTS 2010/2011

3.1 Despatch of Council Tax bills will commence early in March 2010 and be completed shortly afterwards.

## 4.0 CONCLUSION

4.1 Committee is asked to note the report and set the following Council Tax levels for the Borough of Gosport for 2010/11:

| Band     | GBC    | HCC     | Police | Fire   | Total          | (2009/10) |
|----------|--------|---------|--------|--------|----------------|-----------|
|          | £      | £       | £      | £      | £              | £         |
| <b>A</b> | 135.21 | 691.92  | 97.50  | 40.92  | <b>965.55</b>  | 948.93    |
| <b>B</b> | 157.74 | 807.24  | 113.75 | 47.74  | <b>1126.47</b> | 1107.08   |
| <b>C</b> | 180.28 | 922.56  | 130.00 | 54.56  | <b>1287.40</b> | 1265.24   |
| <b>D</b> | 202.81 | 1037.88 | 146.25 | 61.38  | <b>1448.32</b> | 1423.39   |
| <b>E</b> | 247.88 | 1268.52 | 178.75 | 75.02  | <b>1770.17</b> | 1739.70   |
| <b>F</b> | 292.95 | 1499.16 | 211.25 | 88.66  | <b>2092.02</b> | 2056.01   |
| <b>G</b> | 338.02 | 1729.80 | 243.75 | 102.30 | <b>2413.87</b> | 2372.32   |
| <b>H</b> | 405.62 | 2075.76 | 292.50 | 122.76 | <b>2896.64</b> | 2846.78   |

The 2010/11 total figures represent an increase of 1.75% over 2009/10, Gosport's element having remained unchanged.

## 5.0 RECOMMENDATIONS

- 5.1 That it be noted that the Borough Treasurer determined the Council's Tax Base on 11 November 2009 in the amount of 27,599.9 as its Council Tax Base for the year 2010/11 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.
- 5.2 By virtue of the budget approved by Council on the 3 February 2010 the following amounts be now calculated by the Council for the year 2010/11 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-
- (a) £55,887,950 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) £43,043,850 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) £12,844,100 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) £7,246,583 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) £202.81 being the amount at 5.2(c) above less the amount at 5.2(d) above, all divided by the amount at 5.1 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)

|          |        |
|----------|--------|
| <b>A</b> | 135.21 |
| <b>B</b> | 157.74 |
| <b>C</b> | 180.28 |
| <b>D</b> | 202.81 |
| <b>E</b> | 247.88 |
| <b>F</b> | 292.95 |
| <b>G</b> | 338.02 |
| <b>H</b> | 405.62 |

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.

5.3 That it be noted that for the year 2010/11 Hampshire County Council, Hampshire Police Authority and Hampshire Fire 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

|          |         |
|----------|---------|
| <b>A</b> | 691.92  |
| <b>B</b> | 807.24  |
| <b>C</b> | 922.56  |
| <b>D</b> | 1037.88 |
| <b>E</b> | 1268.52 |
| <b>F</b> | 1499.16 |
| <b>G</b> | 1729.80 |
| <b>H</b> | 2075.76 |

(Local tax rates for Police purposes)

£

Hampshire Police Authority

|          |        |
|----------|--------|
| <b>A</b> | 97.50  |
| <b>B</b> | 113.75 |
| <b>C</b> | 130.00 |
| <b>D</b> | 146.25 |
| <b>E</b> | 178.75 |
| <b>F</b> | 211.25 |
| <b>G</b> | 243.75 |
| <b>H</b> | 292.50 |

(Local Taxes for Fire & Rescue Purposes)  
£

Hampshire Fire &  
Rescue Authority

|          |        |
|----------|--------|
| <b>A</b> | 40.92  |
| <b>B</b> | 47.74  |
| <b>C</b> | 54.56  |
| <b>D</b> | 61.38  |
| <b>E</b> | 75.02  |
| <b>F</b> | 88.66  |
| <b>G</b> | 102.30 |
| <b>H</b> | 122.76 |

- 5.4 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 2010/11 for each of the categories of dwellings shown below:-

Valuation Bands  
(Total local tax rates within Gosport)  
£

|          |                |
|----------|----------------|
| <b>A</b> | <b>965.55</b>  |
| <b>B</b> | <b>1126.47</b> |
| <b>C</b> | <b>1287.40</b> |
| <b>D</b> | <b>1448.32</b> |
| <b>E</b> | <b>1770.17</b> |
| <b>F</b> | <b>2092.02</b> |
| <b>G</b> | <b>2413.87</b> |
| <b>H</b> | <b>2896.64</b> |

**SUPPORTING INFORMATION**

|  |  |
|--|--|
| Financial Implications:                | Cash flow penalties if decision delayed  |
| Legal Implications:                    | The Council must set the tax by 11 March 2010 and in accordance with the regulations and 1992 Act. |
| Service Improvement Plan implications: | -  |
| Corporate Plan:                        | -  |
| Risk Assessment:                       | -  |
| Background papers:                     | -  |
| Appendices/Enclosures:                 | -  |
| Report Author/Lead Officer             | Peter Wilson   |