



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 FOURTH DAY OF MARCH 2013 AT 5.00PM 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 (*NOTE: 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, 28 FEBRUARY 2013** 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, 28 FEBRUARY 2013**).

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, 1 MARCH 2012**).

5. Council Tax Setting 2013-2014

To consider the report of the Borough Treasurer in connection with the above.

**IAN LYCETT
CHIEF EXECUTIVE**

**TOWN HALL
GOSPORT**

22 February 2013

FIRE PRECAUTIONS

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

In the event of the fire alarm 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

REPORT TO THE:	EXTRAORDINARY COUNCIL MEETING
MEETING DATE:	4 MARCH 2013
REPORT ORIGINATOR:	BOROUGH TREASURER
TITLE:	COUNCIL TAX SETTING 2013/14

PURPOSE OF REPORT

The report consolidates the effect of the Council's approved budget, Collection Fund balance and precepting authority requirements in order to establish the necessary Council Tax levels to apply in the Borough of Gosport for 2013/14.

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 2013/14 on behalf of the Council as billing authority. The tax level results from the precept requirements of Hampshire's County Council, Police and Crime Commissioner and Fire & Rescue Authority, the Council's approved budget and local tax collection balances.
- 1.2 The format of this report is slightly different to previous years, primarily to take account of legislative changes contained in the Localism Act 2011. In particular, it is necessary to determine that the proposed Council Tax is not "excessive" as defined in legislation, as this would otherwise trigger the need for a local referendum. The Secretary of State has published principles in relation to 2013/14 council tax levels, resulting in an increase above 2% for most authorities being declared excessive.
- 1.3 No comments relating to the budget have been received as a result of the 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. The 2013/14 figure of £4,760 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:

	2012/13	2013/14
	£	£
Council's Gross Expenditure budget	75,647,930	74,107,980
Transfers to Reserves	1,338,300	563,010
Council Tax Collection Fund Deficit	-	4,760
a)	<u>76,986,230</u>	<u>74,675,750</u>
Less		
Council's Gross Income budget	66,446,540	64,386,900
Formula Grant	4,885,357	5,313,427
Transfers from Reserves	0	0
Council Tax Collection Fund Surplus	30,300	0
b)	<u>71,362,197</u>	<u>69,700,327</u>
c) GBC Council Tax requirement (a-b)	5,624,033	4,975,423
Precepts - County Council	28,781,450	25,461,687
- Police Authority	4,055,659	3,710,526
- Fire Authority	1,702,129	1,505,799
Total amount to be collected	<u>40,163,271</u>	<u>35,653,435</u>

3.0 BILLING ARRANGEMENTS 2013/14

3.1 Despatch of Council Tax bills will commence mid March 2013 and be completed shortly afterwards.

4.0 CONCLUSION

4.1 Council is asked to note the report and set the following Council Tax levels for the Borough of Gosport for 2013/14:

Band	GBC	HCC	Police	Fire	Total	(2012/13)
	£	£	£	£	£	£
A	135.21	691.92	100.83	40.92	968.88	965.55
B	157.74	807.24	117.64	47.74	1130.36	1126.47
C	180.28	922.56	134.44	54.56	1291.84	1287.40
D	202.81	1037.88	151.25	61.38	1453.32	1448.32
E	247.88	1268.52	184.86	75.02	1776.28	1770.17
F	292.95	1499.16	218.47	88.66	2099.24	2092.02
G	338.02	1729.80	252.08	102.30	2422.20	2413.87
H	405.62	2075.76	302.50	122.76	2906.64	2896.64

5.0 RECOMMENDATIONS

5.1 That it be noted that the Borough Treasurer determined the Council's Tax Base on 24 January 2013 in the amount of 24,532.4 as its Council Tax Base for the year 2013/14 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")).

5.2 By virtue of the budget approved by Council on the 20 February 2013 the following amounts be now calculated by the Council for the year 2013/14 in accordance with Sections 31 to 36 of the Act:-

(a) £74,675,750 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.

(b) £69,700,327 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c) £4,975,423 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 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) £202.81 being the amount at 5.2(c) above (Item R) divided by Item T (the amount at 5.1 above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

(e) Valuation
Bands
£ (Local tax rates for Borough purposes)

A	135.21
B	157.74
C	180.28
D	202.81
E	247.88
F	292.95
G	338.02
H	405.62

being the amounts given by multiplying the amount at 5.2(d) 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 2013/14 Hampshire County Council, Police and Crime Commissioner for Hampshire and Hampshire Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of the dwellings shown below:-

Precepting Authority Valuation Bands
(Local tax rates for County purposes)
£

Hampshire County Council

A	691.92
B	807.24
C	922.56
D	1037.88
E	1268.52
F	1499.16
G	1729.80
H	2075.76

(Local tax rates for Police purposes)
£

Police And Crime Commissioner
For Hampshire

A	100.83
B	117.64
C	134.44
D	151.25
E	184.86
F	218.47
G	252.08
H	302.50

(Local Taxes for Fire & Rescue Purposes)
£

Hampshire Fire &
Rescue Authority

A	40.92
B	47.74
C	54.56
D	61.38
E	75.02
F	88.66
G	102.30
H	122.76

- 5.4 That, having calculated the aggregate in each case of the amounts at 5.2(e) and 5.3 above, the Council, in accordance with Sections 30 and 36 of the Act, hereby sets the following amounts as the amounts of council tax for the year 2013/14 for each of the categories of dwellings shown below:-

Valuation Bands
(Total local tax rates within Gosport)

£

A	968.88
B	1130.36
C	1291.84
D	1453.32
E	1776.28
F	2099.24
G	2422.20
H	2906.64

- 5.5 That it is determined that the Council's basic amount of Council Tax for 2013/14 is not excessive (in accordance with principles approved under Section 52ZB of the Act).

SUPPORTING INFORMATION

Financial Implications:	Cash flow penalties if decision delayed
Legal Implications:	The Council must set the tax by 11 March 2013 and in accordance with the regulations and the Local Government Finance Act 1992 (as amended).
Service Improvement Plan implications:	-
Corporate Plan:	-
Risk Assessment:	-
Background papers:	-
Appendices/Enclosures:	-
Report Author/Lead Officer	Julian Bowcher