

Full Council

21 February 2018

Is the final decision on the recommendations in this report to be made at this meeting?

Yes

Council Tax 2018/19

Final Decision-Maker	Full Council
Portfolio Holder(s)	Councillor David Reilly, Portfolio Holder for Finance and Governance
Lead Director	Lee Colyer, Director of Finance, Policy and Development
Head of Service	Sheila Coburn, Head of Revenues and Benefits
Lead Officer/Report Author	Lee Colyer, Director of Finance, Policy and Development
Classification	Non-exempt
Wards affected	All

This report makes the following recommendations to the final decision-maker:

1. That Council approve the Council Tax for 2018/19 as set out in the resolution in Appendix A.

This report relates to the following Five Year Plan Key Objectives:

- A Prosperous Borough
- A Green Borough
- A Confident Borough

The Council's budget involves the allocation of financial resources to deliver the Council's Key Objectives.

Timetable: Council Tax strategy formed part of the Budget report

Meeting	Date
Management Board	3 January 2018 (verbal update)
Discussion with Portfolio Holder	8 January 2018
Finance & Governance Cabinet Advisory Board	9 January 2018
Cabinet	1 February 2018
Full Council	21 February 2018

Council Tax 2018/19

1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The purpose of this report is to enable the Council to calculate the Council Tax for 2018/19.
- 1.2 If the 2018/19 Budget report elsewhere on this agenda is agreed then the Borough Council's basic amount of Council Tax at Band D for 2018/19 will be £173.57, an increase of £4.98 (3 per cent) on the rate for 2017/18.

Members are reminded that section 106 of the Local Government Finance Act 1992 applies to any meeting where consideration is given to matters relating to, or which might affect, the calculation of Council Tax.

Any Member of a Local Authority, who is liable to pay Council Tax, and who has any unpaid Council Tax amount overdue for at least two months, even if there is an arrangement to pay off the arrears, must declare the fact that he/she is in arrears and must not cast their vote on anything related to TWBC's Budget or Council Tax.

2. INTRODUCTION AND BACKGROUND

- 2.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not just its budget requirement as previously.
- 2.2 Since the Cabinet meeting on 1 February 2018 the precept levels of other precepting bodies have been received. These are detailed below.

Town and Parish Councils

- 2.3 The Town and Parish Council Precepts for 2018/19 are detailed in Appendix B and total £2,409,260. The increase in average Band D Council Tax for Town and Parish Councils is 2.6 per cent and results in an average Band D Council Tax figure of £53.24 for 2018/19.

Kent County Council

- 2.4 Kent County Council met on 20 February 2018 and set their precept at £56.008 million, adjusted by a Collection Fund contribution of £361,650. This results in a Band D Council Tax of £1,237.68, a 4.99 per cent increase on the rate for 2017/18.

Kent Police and Crime Commissioner

- 2.5 Kent and Medway Police and Crime Panel met on 8 February 2018 and set their precept at £7.654 million, adjusted by a Collection Fund contribution of

£48,200. This results in a Band D Council Tax of £169.15 an increase of £12 (7.6 per cent) on the rate for 2017/18.

Kent Fire and Rescue Service

- 2.6 Kent Fire and Rescue Service met on 13 February 2018 and set their precept at £3.417 million, adjusted by a Collection Fund contribution of £22,500. This results in a Band D Council Tax of £75.51, a 2.95 per cent increase on the rate for 2017/18.

Council Tax Summary

- 2.7 If the formal Council Tax Resolution at Appendix A is approved, the relevant budget or precept will be divided by the taxbase. The resulting basic amount of Council Tax at Band D will be as follows (Note: For TWBC this statutory calculation is an average charge and does not apply to any areas within the Borough):

	2017/18 £	2018/19 £	Increase %
General Expenses	119.26	123.25	
Special Expenses - average if charged to all	49.33	50.32	
Total Tunbridge Wells Borough Council	168.59	173.57	3.0
KCC excluding Social Care levy	1,134.36	1,169.64	
KCC Social Care levy	44.46	68.04	
Total Kent County Council	1,178.82	1,237.68	5.0
Kent Police and Crime Commissioner	157.15	169.15	7.6
Kent Fire and Rescue Service	73.35	75.51	2.9
Town and Parish Council (average)	51.89	53.24	2.6
Average Band D Council Tax for the Borough	1,629.80	1,709.15	4.9

3. AVAILABLE OPTIONS

- 3.1 Whilst alternatives to the composition of the budget can be considered there are no alternatives to the process available within the Council's statutory powers.

4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 To agree the content and recommendations of the report to set a balanced budget that will meet the Council's priorities.

5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 This is the fourth report in the process of setting the 2018/19 budget and builds on the previous views and recommendations of the Finance and Governance Cabinet Advisory Board and Cabinet.

- 5.2 A well-rehearsed process of public engagement has been used. Presentations have been made to the Town Forum, Parish Chairmen and the Overview and Scrutiny Committee to encourage engagement and feedback.
- 5.3 The draft budget was placed on to the Council's consultation portal with a closing date of 18 January 2018. The comments and responses are included in the Budget 2018/19 report elsewhere on this agenda.

6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 6.1 Full Council will make the final decision on setting the level of Council Tax which will then be placed on to the Council's website.

7. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
Legal including Human Rights Act	The Five Year Plan and budget forms part of the Council's Policy Framework.	Patricia Narebor, Head of Legal Partnership
Finance and other resources	This report forms part of the Council's Budget and Policy Framework.	Jane Fineman, Head of Finance and Procurement
Staffing establishment	Where savings proposals impact on staff then this will be managed in accordance with Human Resources policies.	Nicky Carter, Head of HR
Risk management	A summary of the risk factors underpinning the budget is included within the report. The Strategic Risk Register also includes a risk on funding streams which is being monitored by Cabinet and the Audit and Governance Committee.	Lee Colyer, Director of Finance, Policy and Development
Environment and sustainability	The budget has regard to the environmental sustainability priorities within the Five Year Plan.	Karin Grey, Sustainability Manager
Community safety	The budget has regard to the community safety priorities within the Five Year Plan.	Terry Hughes, Community Safety Manager
Health and Safety	The budget has regard to the Health and Safety obligations and priorities within the Five Year Plan.	Mike Catling, Health and Safety Advisor
Health and wellbeing	The budget has regard to the health and wellbeing priorities within the Five Year Plan.	Stuart Smith, Healthy Lifestyles Co-ordinator

Equalities	Changes to service delivery may impact on equalities; however heads of service will ensure that an equality assessment is in place where this has been identified.	Sarah Lavallie, Corporate Governance Officer
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8. REPORT APPENDICES

The following documents are to be published and form part of the report:

- Appendix A: Council Tax Resolution 2018/19
- Appendix B: Parish and Town Council Precepts 2018/19
- Appendix C: Sample Information for Council Tax Bills 2018/19

9. BACKGROUND PAPERS

None