

<b>REPORT TO</b>	<b>COUNCIL</b>
<b>DATE</b>	<b>28 February 2012</b>
<b>REPORT BY</b>	<b>Chief Finance Officer</b>
<b>SUBJECT</b>	<b>COUNCIL TAX 2012/2013 AND ASSOCIATED MATTERS</b>

## **1.0 SETTING THE COUNCIL TAX FOR 2012/2013**

### **1.1 Background.**

At the Council meeting on the 7 February 2012 members considered and approved Cabinet's budget proposals and resulting impact on Council Tax for next financial year.

The main features of the proposals included

- An increase in WAG revenue funding of 0.7%%
- A reduction in WAG general capital funding of 6.9%
- The provision of additional resources for the impact of some inflationary pressures
- Protection of schools budgets
- Increases for residential homes fees
- Savings of £3.5m
- Investment of £1m in priority areas

### **1.2 Section 151 Officer's statement**

In accordance with the requirements of the Local Government Act 2003 the observations of the Section 151 Officer on the budget for 2012/13 are required to be presented to members.

#### **a) Robustness of Budget Estimates**

The budget proposals for 2012/13 contain a level of financial estimates. This is due to the uncertainty around the future impact upon the Council of current economic events. A considered view has been taken on the level of funding that services require and on the amount and timing of savings. The requirement to make £3.5m of savings is clearly a risk to the Council as it follows on from £6.4m of savings made in 2011/12.

However, the process of service challenges has been thorough and robust and proposals have been reviewed several times by officers and councillors. The budget depends upon the delivery of the proposed savings which will also be closely monitored and reported regularly to Cabinet.

I consider the budget proposals for 2012/13 to be sensible and robust.

b) Adequacy of Reserves

The level of general balances has improved and I consider they are broadly appropriate given the financial risks that the council faces. The 2012-13 Budget assumes a budgeted contribution, which will be phased out from 2013/14. Adequate general balances are vital to protect the Council from unforeseen problems or in year emergencies.

**1.3 In adopting the resolutions of the Council meeting of the 7 February it will be necessary for the Council to pass certain further resolutions in a particular form so as to ensure that the Council Tax and its associated matters are legally valid. I attach a copy of the required resolutions and request that these be approved.**

1.4 The average percentage increase for Council Tax bills (based on Band D) payable is:-  
County Council increase 2.80%  
Town / Community Councils average increase 5.17%  
Police Authority increase 2.49 %

**2.0 COUNCIL TAX RESOLUTION**

It is necessary for the County Council, as the Billing Authority, to consider the precepts received from the North Wales Police Authority *and* the Town/Community Councils and declare the Council Tax levels for the 2012/2013 financial year.

## 2.1 TOWN/COMMUNITY COUNCILS – PRECEPTS

The following precepts have been received:-

	<b>2012/13</b>	<b>2011/12</b>
	<b>£</b>	<b>£</b>
Aberwheeler	1,950	1,950
Betws Gwerfil Goch	2,325	2,004
Bodelwyddan	54,800	31,955
Bodfari	3,075	2,525
Bryneglwys	3,300	3,000
Cefn Meiriadog	2,802	2,250
Clocaenog	4,026	3,990
Corwen	25,000	24,500
Cyffylliog	5,526	3,960
Cynwyd	2,863	2,841
Denbigh	159,838	137,004
Derwen	6,000	6,000
Dyserth	27,400	27,300
Efenechtyd	4,020	3,679
Gwyddelwern	3,440	3,424
Henllan	6,642	6,624
Llanarmon yn Ial	13,500	12,000
Llanbedr D C	5,000	5,000
Llandegla	5,508	5,508
Llandrillo	5,238	5,166
Llandyrnog	9,869	9,869
Llanelidan	3,075	2,904
Llanfair D C	5,000	4,500
Llanferres	7,500	6,300
Llangollen	82,860	67,860
Llangynhafal	2,500	1,500
Llanrhaeadr Y C	11,760	9,800
Llantysilio	7,100	6,860
Llanynys	6,522	5,232
Nantglyn	4,600	4,266
Prestatyn	350,505	349,650
Rhuddlan	43,150	55,000
Rhyl (1)	407,000	401,000
Ruthin	105,700	103,664
St. Asaph	48,875	45,000
Trefnant	6,350	4,500
Tremeirchion/Cwm/Waen	9,750	9,270
Total	1,454,369	1,377,855

### 3.0 DENBIGHSHIRE COUNTY COUNCIL/TOWN AND COMMUNITY COUNCILS - INCOME AND EXPENDITURE

It is recommended that the amounts calculated by the Council for the 2012/2013 financial year, in accordance with Sections 32 to 34 (1) of the Local Government Finance Act 1992 (the Act) and Alteration of Requisite Calculations (Wales) Regulations 2008 be as follows:-

£		
(a)	The aggregate of the amounts which the Council estimates for the items set out in Section 32 (2) (a) to (e) of the Act.	277,540,64 9
(b)	The aggregate of the amounts which the Council estimates for the items set out in Section 32 (3) (a) to (c) of the Act.	100,153,64 9
(c)	The amount by which the aggregate of Section 32 (2) above, exceeds the aggregate of Section 32 (3) above, calculated in accordance with Section 32 (4) of the Act, as its budget requirement for the year.	177,387,00 0
(d)	The aggregate amount which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates and revenue support grant less cost of discretionary non-domestic rate relief's.	137,371,66 3
(e)	The amount at (c) above less the amount at (d) above, divided by council tax base for the year, 38,002 calculated by the Council in accordance with Section 33 (1) of the Act, (i.e. basic amount Council Tax).	1,052.98
(f)	The aggregate amount of all special items referred to in Section 34 (1) of the Act (Town/Community Council Precepts).	1,454,369

#### 4.0 DENBIGHSHIRE COUNTY COUNCIL/TOWN AND COMMUNITY COUNCILS - COUNCIL TAX

It is recommended that the amounts calculated by the Council for the 2012/2013 financial year, in accordance with Sections 34 (2) to 36 (1) of the Local Government Finance Act 1992 (the Act) be as follows:-

(a) the amounts calculated in accordance with Sections 34 (2) and (3) of the Act as the basic amounts of its Council Tax for the year for dwellings in part of the Council's area :-

#### COUNCIL TAX 2012/2013 BAND 'D'

<u>Community</u>	<u>Community</u> <u>Precept</u>	<u>County</u> <u>Precept</u>	<u>Total</u>
	£	£	£
Aberwheeler	11.54	1052.98	1064.52
Betws G G	15.00	1052.98	1067.98
Bodelwyddan	66.67	1052.98	1119.65
Bodfari	16.27	1052.98	1069.25
Bryneglwys	19.88	1052.98	1072.86
Cefn Meiriadog	13.80	1052.98	1066.78
Clocaenog	35.01	1052.98	1087.99
Corwen	26.29	1052.98	1079.27
Cyffylliog	25.00	1052.98	1077.98
Cynwyd	11.50	1052.98	1064.48
Denbigh	49.00	1052.98	1101.98
Derwen	27.91	1052.98	1080.89
Dyserth	26.73	1052.98	1079.71
Efenechtyd	14.01	1052.98	1066.99
Gwyddelwern	16.00	1052.98	1068.98
Henllan	18.00	1052.98	1070.98
Llanarmon yn Ial	23.68	1052.98	1076.66
Llanbedr D C	11.06	1052.98	1064.04
Llandegla	21.02	1052.98	1074.00
Llandrillo	18.00	1052.98	1070.98
Llandyrnog	20.73	1052.98	1073.71
Llanelidan	20.50	1052.98	1073.48
Llanfair D C	9.09	1052.98	1062.07
Llanferres	19.18	1052.98	1072.16
Llangollen Town	49.26	1052.98	1102.24
Llangynhafal	7.74	1052.98	1060.72
Llanrhaeadr Y C	23.90	1052.98	1076.88
Llantysilio	28.40	1052.98	1081.38
Llanynys	20.01	1052.98	1072.99
Nantglyn	28.93	1052.98	1081.91

Prestatyn	46.85	1052.98	1099.83
Rhuddlan	27.89	1052.98	1080.87
Rhyl	44.97	1052.98	1097.95
Ruthin	46.46	1052.98	1099.44
St. Asaph	35.94	1052.98	1088.92
Trefnant	9.65	1052.98	1062.63
Tremeirchion/ Cwm/Waen	15.19	1052.98	1068.17

(b) The amounts calculated in accordance with Section 36 (1) of the Act as the amounts to be taken into account for the year in respect of dwellings listed in different valuation bands. (Annex A)

## 5.0 NORTH WALES POLICE AUTHORITY - PRECEPT

The precept for the North Wales Police Authority for 2012/2013 is £8,153,688

In accordance with Section 40 of the Local Government Finance Act 1992, it is noted that the amounts applicable for the year in respect of dwellings listed in different valuation bands are as follows :-

### Valuation Bands

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
143.04	166.88	190.72	214.56	262.24	309.92	357.60	429.12	500.64

## 6.0 AGGREGATE COUNCIL TAX - 2012/2013 (including North Wales Police Authority)

Having calculated the aggregates in each case of the amounts at 4.0 and 5.0 above in accordance with Section 30 (2) of the Local Government Finance Act 1992, it is

### **RECOMMENDED**

That the amounts of Council Tax for the 2012/2013 financial year for each of the categories of dwellings be as shown in Annex B.