

Report to: **Extraordinary Meeting of the Council**
Date: **6th March 2008**
Report of: **Director of Finance and Corporate Services**
Subject: **Setting the Overall Council Tax for 2008-9**
Ward: **All**

1.0 Purpose of the Report

1.1 Section 30 of the Local Government Finance Act 1992 requires this Council, as Billing Authority, to set the overall Council Tax for 2008-9 before 11th March.

2.0 Consultation

2.1 I have consulted with the Head of Financial Management and Principal Financial Management unit staff, and representatives of the Business Ratepayers have also been consulted on the level of Council Tax for the District of Easington's own budget.

3.0 Background

3.1 In setting the overall Council Tax, the Council is required to make certain calculations and to approve a number of resolutions in accordance with the Act. The recommended basic Council Tax for a Band D property, excluding Parish/Town Council precepts, is £1426.95.

3.2 The Council agreed its own budget and provisional Council Taxes at the meeting of 22nd February 2008.

4.0 Position Statement and Option Appraisal

4.1 The position in relation to the components of the basic Band D tax is now known and the overall situation is:

| | £ | p |
|---|----------------|---|
| Durham County Council Precept | 1024.38 | |
| County Durham and Darlington Fire & Rescue Authority Precept | 82.62 | |
| Durham Police Authority Precept | 142.47 | |
| District of Easington | <u>177.48</u> | |
| | <u>1426.95</u> | |

4.2 There will be an additional Council Tax levy in any parish area where a Parish/Town Council precept has been issued.

4.3 The District Councils budget (before use of reserves) has been agreed at, £19,355,710 with the overall budget requirement (after use of reserves) including Parish/Town Council precepts agreed at, £21,455,506

4.4 The net demand on the Collection Fund for the Council and Parish/Town Councils, after income and the effect of surpluses and deficits are taken into account is, £9,104,371.

4.5 For members information the summarised position on the Collection Fund is shown in Appendix 1.

5.0 **Implications**

5.1 *Policy*

5.1.1 There are no policy implications.

5.2 *Legal*

5.2.1 The legal implications are outlined in the report.

5.3 *Financial*

5.3.1 The financial implications are outlined in the report.

5.4 *Communication*

5.4.1 The Council Tax levels will be advertised in the local press.

5.5 *Risk*

5.5.1 A Risk assessment has been carried out and actions put in to place to manage those risks.

5.6 *Corporate Plan and Priorities*

5.6.1 The proposal is aligned to the Council's objectives and agreed priorities.

5.7 *Performance Management and Scrutiny*

5.7.1 Expected outcomes will be measured through the Council's performance management process.

5.8 *E-Government*

5.8.1 The proposal accords with the Council's commitment to meeting the latest Transformational Government targets.

5.9 *Procurement*

5.9.1 The proposal is in line with the need to meet the latest government proposals on Procurement.

5.10 *Equality and Diversity*

5.10.1 None.

5.11 *Local Government Review*

5.11.1 The detailed implications of the Local Government Review were included in the main body of the budget report submitted to Council on 22nd February 2008.

6.0 **Recommendations**

- 6.1 In accordance with the statutory provisions, members are requested to approve the attached resolutions (1-5) to agree the overall level of Council Taxes to be levied in each part of the District Council for the year 2008-9.

Background Papers

Report to Council 22nd February 2008.

Business Ratepayers Meeting on 4th March 2008.

Precept Information:

1. Durham County Council
2. County Durham and Darlington Fire & Rescue Authority
3. Durham Police Authority
4. Parish/Town Councils