Minutes
Council Tax
Committee Meeting
25th February 2014

These minutes principally record decisions taken and, where appropriate, the reasons for the decisions. A webcast of the meeting is available for 6 months at www.braintree.gov.uk.

Present:

<table>
<thead>
<tr>
<th>Councillors</th>
<th>Present</th>
<th>Councillors</th>
<th>Present</th>
</tr>
</thead>
<tbody>
<tr>
<td>Councillor P R Barlow</td>
<td>Yes</td>
<td>Councillor Lady P Newton</td>
<td>Yes</td>
</tr>
<tr>
<td>Councillor G Butland</td>
<td>Yes</td>
<td>Councillor C Siddall</td>
<td>Yes</td>
</tr>
<tr>
<td>Councillor J T McKee</td>
<td>Yes</td>
<td></td>
<td></td>
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</tbody>
</table>

1. **APPOINTMENT OF CHAIRMAN**

   DECISION: That Councillor Butland, Leader of the Council, be appointed as Chairman of the Committee.

2. **DECLARATIONS OF INTEREST**

   INFORMATION: The following interests were declared:

   - Councillor McKee declared Non Pecuniary Interests in Agenda item 6, Council Tax Resolution 2014-15, as a Trustee Director of the Braintree District Museum Trust and as a Director of Ignite;

   - Councillor Siddall declared Non Pecuniary Interests in Agenda item 6, Council Tax Resolution 2014-15, as a Board Member of the Braintree District Museum Trust and as a Board Member of Ignite, and as the Council’s representative on both organisations;

   In accordance with the Code of Conduct, Members remained in the meeting for this item and took part in the debate and decision thereon.

3. **QUESTION TIME**

   INFORMATION: There were no statements made or questions asked.

For further information regarding these minutes, please contact Alastair Peace, Member Services Manager, on 01376 552525 or e-mail alastair.peace@braintree.gov.uk
4. TERMS OF REFERENCE OF THE COUNCIL TAX COMMITTEE

INFORMATION: That the Terms of Reference of the Council Tax Committee be noted as follows:

1. To exercise the Council’s functions, powers and duties relating to the formal acceptance of council tax precepts from precepting authorities and the setting of the overall Council Tax for the year; in accordance with Chapter 3 of the Local Government Finance Act 1992.

2. To take such ancillary matters as necessary for the purposes of 1 above.

3. The Committee shall comprise of five (5) members of the Council appointed for the remainder of the municipal year.

4. The Council delegates the determination of the level of Council Tax for the year 2014/2015 to the Council Tax Committee; for the avoidance of doubt the Committee shall have no power to amend the budget of Braintree District Council.

REASON FOR DECISION: To note the Committee’s Terms of Reference.

5. COUNCIL TAX RESOLUTION 2014-15

DECISION: That Council Tax rates for 2014/15 be set in accordance with the following resolution:

Council Tax Base

The Committee notes that under delegated powers the Corporate Director has determined the amount of Council Tax Base for the whole Council area for 2014/15 as 48,971 Band D equivalents; and also that the amount set out in Column 2 of Schedule A should be the Council Tax Base for dwellings in those parts of the district listed in Column 1 of Schedule A to this Resolution.

Council Budget and Council Tax Requirement

The Committee notes that Council approved a 2014/15 budget for the Council of £14,715,378, which after allowing for Revenue Support Grant, the estimated amount of the local share of business rates to be retained by the Council for the year, and the Council’s share of the estimated Collection Fund balance at 31 March 2014 in respect of council tax, results in a Council Tax Requirement (excluding local precepts) of £7,814,302.

Calculation of the Council Tax Requirement

The following amounts are calculated by the Council for the 2014/15 financial year in accordance with Chapter 3 of the Local Government Finance Act 1992:-

a) £89,514,438 being the expenditure the Council estimates it will incur in the year in performing its functions and which will be charged to its General Fund revenue account in accordance with proper practice. This amount includes allowances for contingencies, additions to earmarked financial reserves, the Council’s share of the estimated Collection Fund balance at 31 March 2014 in respect of business
rates, and local precepts issued to the Council.

b) £80,028,685 being the income estimated by the Council which will be credited to the General Fund revenue account in accordance with proper practice. This amount includes specific and general government grants, the estimated use of earmarked financial reserves and general balances, and the Council’s share of the estimated Collection Fund balance at 31 March 2014 in respect of council tax.

c) £9,485,753, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out at (a) and (b).

In making the above calculations the following amounts have been taken into account:

£3,570,051, being the amount of Revenue Support Grant receivable from central government for the year.

£3,287,835, being the estimated amount of the local share of business rates to be retained by the Council for the year after allowing for the following items: a tariff of £12,663,999 and estimated levy of £583,037 due to central government; £407,590 being the Council’s share of the estimated Collection Fund balance at 31 March 2014 in respect of business rates to be transferred from the General Fund revenue account to the Collection Fund in 2014/15; and a net amount of £981,151 of Local Government Act 2003 Section 31 grants estimated to be receivable from central government to fund the cap on the RPI increase in the business rate multiplier and the introduction and extension of various reliefs being funded by government.

£43,190, being the amount that has been calculated as the Council’s share of the estimated Collection Fund balance at 31 March 2014 in respect of council tax, which will be transferred from the Collection Fund to the General Fund revenue account in 2014/15.

£1,671,451, being the total of all local precepts received from town and parish councils and taken into account in making the calculation of the Council Tax Requirement at (c) above, and shown in Column 3 of Schedule A.

**Calculation of the Basic Amount of Council Tax**

The following amounts are calculated:

d) £193.70, being the Basic Amount of Council Tax for the year including local precepts, calculated by dividing (c) by the Council Tax Base for the whole district.

e) £159.57, being the Basic Amount of Council Tax for dwellings in those parts of the District where there are no local precepts for town or parish councils. This represents the District Council’s share of the total Council Tax rate and is charged across property bands as follows:
<table>
<thead>
<tr>
<th>Property Band</th>
<th>Band as proportion of Band D</th>
<th>Council Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>6/9</td>
<td>£106.38</td>
</tr>
<tr>
<td>B</td>
<td>7/9</td>
<td>£124.11</td>
</tr>
<tr>
<td>C</td>
<td>8/9</td>
<td>£141.84</td>
</tr>
<tr>
<td>D</td>
<td>9/9</td>
<td>£159.57</td>
</tr>
<tr>
<td>E</td>
<td>11/9</td>
<td>£195.03</td>
</tr>
<tr>
<td>F</td>
<td>13/9</td>
<td>£230.49</td>
</tr>
<tr>
<td>G</td>
<td>15/9</td>
<td>£265.95</td>
</tr>
<tr>
<td>H</td>
<td>18/9</td>
<td>£319.14</td>
</tr>
</tbody>
</table>

The Committee notes that under the principles set by the Secretary of State for Communities and Local Government for the 2014/15 financial year, the Basic Amount of Council Tax calculated is not deemed excessive and therefore does not require a referendum to be held.

f) The amounts shown in Column 5 of Schedule A, calculated by adding to the Basic Amount of Council Tax at (e) above, the local precept amount relating to each parish or town council area, divided by the tax base for that area. This represents the Basic Amount of Council Tax for each parish or town council area. The charge for each property Band is also shown in Schedule A.

**Special Expenses**

It is also resolved that any expenses incurred by the Council in performing, in part of its area, a function that is performed elsewhere in its area by a parish or town council, or a Chairman of a parish meeting, shall not be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992.

**Council Tax Setting**

g) The Committee note that the Council has been advised of the following precepts:

- Essex County Council £53,219,234
- Police & Crime Commissioner for Essex £7,065,046
- Essex Fire & Rescue Authority £3,252,654

Expressed as a Council Tax rate for dwellings in the following property bands:

<table>
<thead>
<tr>
<th>Property Band</th>
<th>Essex County Council</th>
<th>Police &amp; Crime Commissioner for Essex</th>
<th>Essex Fire &amp; Rescue Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>£724.50</td>
<td>£96.18</td>
<td>£44.28</td>
</tr>
<tr>
<td>B</td>
<td>£845.25</td>
<td>£112.21</td>
<td>£51.66</td>
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<tr>
<td>C</td>
<td>£966.00</td>
<td>£128.24</td>
<td>£59.04</td>
</tr>
<tr>
<td>D</td>
<td>£1086.75</td>
<td>£144.27</td>
<td>£66.42</td>
</tr>
<tr>
<td>E</td>
<td>£1328.25</td>
<td>£176.33</td>
<td>£81.18</td>
</tr>
<tr>
<td>F</td>
<td>£1569.75</td>
<td>£208.39</td>
<td>£95.94</td>
</tr>
<tr>
<td>G</td>
<td>£1811.25</td>
<td>£240.45</td>
<td>£110.70</td>
</tr>
<tr>
<td>H</td>
<td>£2173.50</td>
<td>£288.54</td>
<td>£132.84</td>
</tr>
</tbody>
</table>

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h) That having calculated the aggregate of the amounts stated under (f), and (g) above for each area within the District, the Committee hereby sets the amounts shown in Schedule B as the total amount of Council Tax for each of the property Bands.

**REASON FOR DECISION:** To formally set the aggregate Council Tax rates for 2014/15, taking account of the precepts notified to the Council by the major precepting authorities.

There were no matters raised in Private Session.

The meeting commenced at 6.00pm and closed at 6.06pm.

G Butland  
(Chairman)