

Statutory Determination of Council Tax

Council Tax Resolution – In relation to the Council Tax for 2019/20

- (a) That in pursuance of the powers conferred on the Council as the billing authority for its area by the Local Government Finance Acts (the Acts), the Council Tax for the Slough area for the year ending 31 March 2020 is as specified below and that the Council Tax be levied accordingly.
- (b) That it be noted that at its meeting on 18 December 2018 Cabinet calculated the following Tax Base amounts for the financial year 2019/20 in accordance with Regulations made under sections 31B (3) and 34(4) of the Act:
- (i) 42,789.8 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations) as the Council Tax Base for the whole of the Slough area for the year 2019/20; and
- (ii) The sums below being the amounts of Council Tax Base for the Parishes within Slough for 2019/20:
- | | | |
|----|--------------------------------|---------|
| a) | Parish of Colnbrook with Poyle | 1,923.3 |
|----|--------------------------------|---------|
- (c) That the following amounts be now calculated for the year 2019/20 in accordance with sections 31A to 36 of the Act:
- (i) £411,146,686 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (2)(a) to (f) of the Act. (Gross Expenditure);
- (ii) £352,551,190 being the aggregate of the amounts which the Council estimates for the items set out in section 31A (3) (a) to (d) of the Act. (Gross Income);
- (iii) £58,595,496 being the amount by which the aggregate at paragraph c (i) above exceeds the aggregate at paragraph c (ii) above calculated by the Council as its council tax requirement for the year as set out in section 31A(4) of the Act. (Council Tax Requirement);
- (iv) £1,369.38 being the amount at paragraph c(iii) above divided by the amount at paragraph b(i) above, calculated by the Council, in accordance with section 31B(1) of the Act, as the basic amount of its Council Tax for the year, including the requirements for Parish precepts.
- (v) That for the year 2019/20 the Council determines in accordance with section 34 (1) of the Act, Total Special Items of £102,583 representing the total of Parish Precepts for that year.
- (vi) £1,366.98 being the amount at paragraph c (iv) above less the result given by dividing the amount at paragraph c (v) above by the relevant amounts at paragraph b (i) above, calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its

Council Tax for the year for dwellings in those parts of its area to which no special item relates.

(vii) Valuation Bands

Band	Slough Area £	Parish of Colnbrook with Poyle £
A	911.32	32.93
B	1,063.21	38.42
C	1,215.09	43.91
D	1,366.98	49.40
E	1,670.75	60.38
F	1,974.53	71.36
G	2,278.30	82.33
H	2,733.96	98.80

Being the amounts given by multiplying the amounts at paragraph c (iv) and c (vi) 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 amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

(viii) Calculate that the Council Tax requirement for the Council's own purposes for 2019/20 (excluding Parish precepts) is £58,492,641.

(ix) That it be noted that for the year 2019/20 the Thames Valley Police Authority precept has been increased by 13.2% in accordance with Home Office guidance in the provisional police grant settlement. The Police and Crime Panel are meeting on the 1st February to consider the PCP's precept proposals. The following amounts are stated in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £
A	137.52
B	160.44
C	183.36
D	206.28
E	252.12
F	297.96
G	343.80
H	412.56

- (x) That it be noted that for the year 2019/20 the Royal Berkshire Fire Authority has proposed increasing its precept by 2.99% in accordance with section 40 of the Act, for each of the categories of dwellings shown below:

Band	Royal Berkshire Fire Authority £
A	44.19
B	51.55
C	58.92
D	66.28
E	81.01
F	95.74
G	110.47
H	132.56

These precepts have not been formally proposed or agreed by the Royal Berkshire Fire Authority and may be subject to further revision.

- (xi) Note that arising from these recommendations, and assuming the major precepts are agreed, the overall Council Tax for Slough Borough Council for 2019/20 including the precepting authorities will be as follows:

Band	Slough £	Office of the Police and Crime Commissioner (OPCC) for Thames Valley £	Royal Berkshire Fire Authority £	TOTAL £
A	911.32	137.52	44.19	1,093.03
B	1,063.21	160.44	51.55	1,275.20
C	1,215.09	183.36	58.92	1,457.37
D	1,366.98	206.28	66.28	1,639.54
E	1,670.75	252.12	81.01	2,003.88
F	1,974.53	297.96	95.74	2,368.23
G	2,278.30	343.80	110.47	2,732.57
H	2,733.96	412.56	132.56	3,279.08

- (xii) That the Section 151 Officer be and is hereby authorised to give due notice of the said Council Tax in the manner provided by Section 38(2) of the 2012 Act.
- (xiii) That the Section 151 Officer be and is hereby authorised when necessary to apply for a summons against any Council Tax payer or non-domestic ratepayer on whom an account for the said tax or rate and arrears has been duly served and who has failed to pay the amounts due to take all subsequent necessary action to recover them promptly.

- (xiv) That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and National Non-Domestic Rate and that whenever the office of the Section 151 Officer is vacant or the holder thereof is for any reason unable to act, the Chief Executive or such other authorised post-holder be authorised to act as before said in his or her stead.

- (xv) That in the event that there are any changes to the provisional precept of the Fire Authority, arising from their precept setting meeting being held on 25 February, the Section 151 Officer is delegated authority to enact all relevant changes to the Revenue Budget 2019/20, Statutory Resolution and council tax levels.