

**COUNCIL TAX RESOLUTIONS 2017/18**

Relevant Portfolio Holder	Cllr John Fisher
Portfolio Holder Consulted	yes
Relevant Head of Service	Jayne Pickering – Director of Finance
Ward(s) Affected	n/a
Ward Councillor(s) Consulted	n/a

**1. SUMMARY OF PROPOSALS**

To enable Members to consider and recommend the revised Council Tax Resolutions for 2017/18.

**2. RECOMMENDATIONS**

**Council is asked to approve the amendments to the Council Tax Resolutions as highlighted on Appendix 1 to this report.**

**3. KEY ISSUES**

- 3.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.
- 3.2 The approved budget and Council Tax Resolutions were presented to Executive and Council on 20<sup>th</sup> February 2017. Unfortunately an error was identified following the meeting and whilst this error does not impact on the overall budget, it resulted in a number of the formal resolutions being calculated incorrectly.
- 3.3 The resolutions approved at Council on 20<sup>th</sup> February 2017 included the correct level of Band D charge as £227.21. Unfortunately the corresponding charges for Bands A-C and E-H were not calculated in line with the Band D charge and were therefore incorrectly reported to members.
- 3.4 As members will be aware each of the Band charges should reflect a proportion of Band D and therefore the failure to make the corresponding adjustments to the figures reported to members has resulted in the resolutions for a number of the other bands being incorrect.
- 3.5 Members are being asked to consider and approve the revised and now correct calculations which are shown at Appendix A to this report and highlighted in yellow.

- 3.6 As members will appreciate it is necessary that the correct calculations are approved by members and as a result Council is being asked to reconsider this decision as a matter of urgency in order that the Council Tax bills can be issued in a timely manner.
- 3.7 The S151 officer has put in place processes for further quality checks to be undertaken to ensure this does not happen in the future.

**Financial Implications**

- 3.8 All financial implications have already been included as part of the budget setting process and posts are fully budgeted for.

**Legal Implications**

- 3.9 Consideration of this report as Urgent Business has been agreed by the Mayor in accordance with the powers vested in him by virtue of Section 100(B)(4)(b) of the Local Government Act 1972.

**Service / Operational Implications**

- 3.10 There are no implications in relation to this report

**Customer / Equalities and Diversity Implications**

- 3.11 There are no implications in relation to this report

**4. RISK MANAGEMENT**

There are no implications in relation to this report

**5. APPENDICES**

Appendix 1 - Revised Council Tax Resolutions 2017/18

**AUTHOR OF REPORT**

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