

Item 4(a)(B)

Council Tax Calculations & Council Tax Declaration 2014/15

See item 4(a)(B)

Recommendations (iv) & (v)

COUNCIL TAX 2014/15 - CALCULATIONS

(i) in respect of the Council Tax 2014/15 calculations:

(a) that the Collection Fund surplus relating to Barnsley M.B.C. of £1.151M be used to reduce the Council Tax Requirement for 2014/15;

(b) that the Band D Council Tax for Barnsley M.B.C.'s services be set at £1,223.39; and

(c) that the Band D Council Tax for Barnsley M.B.C.'s area be set at £1,433.76 including the Police and Fire precepts as set out in (ii)(c).

COUNCIL TAX 2014/15 - DECLARATION

(ii) that, in respect of the Council Tax 2014/15 declaration:

(a) that it be noted that at its meeting of its Cabinet on the 15th January 2014 the Council made the following calculations for the year 2014/15 in accordance with Regulations made under Section 31(B) of the Local Government Finance Act 1992 as amended (the "Act"):-

(1) in accordance with Section 31B (3) of the Local Government Act 1992, as amended, the number of adjusted Band D equivalent properties calculated by the Council as its Council Tax base for the year shall be 58,751.599 (Item T in the formula in Section 31B (1) of the Act);

(2) that the number of adjusted Band D equivalent properties calculated by the Council, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate shall be as follows:-

<i>Column</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
Parish Area	Band D Equivalent Chargeable Properties	95% of Band D Equivalent Chargeable Properties	Precept (£)	Band D Equivalent Charge (£)
Billingley	101.098	96.043	1,470	15.31
Brierley	1,609.443	1,528.971	148,876	97.37
Cawthorne	595.805	566.015	20,077	35.47
Dunford	226.165	214.857	8,317	38.71
Great Houghton	639.686	607.702	21,228	34.93
Gunthwaite and Ingbirchworth	259.576	246.597	5,346	21.68
High Hoyland	66.436	63.114	1,058	16.76
Hunshelf	161.087	153.033	3,796	24.81
Langsett	101.014	95.963	3,325	34.65
Little Houghton	163.562	155.384	2,837	18.26
Oxspring	454.423	431.702	17,790	41.21
Penistone	3,941.698	3,744.613	151,582	40.48
Shafton	930.201	883.691	33,218	37.59
Silkstone	1,170.823	1,112.282	61,409	55.21
Stainborough	165.213	156.952	4,448	28.34
Tankersley	563.870	535.677	11,946	22.30
Thurgoland	726.810	690.470	10,226	14.81
Wortley	276.871	263.027	6,720	25.55
Barnsley and Other Non-Parish Areas	49,690.007	47,205.506	-	-
Total	61,843.788	58,751.599	513,669	

(b) that the following amounts be now calculated by the Council for the year 2014/15 in accordance with Sections 31-36 of the "the Act":-

(1) £187,775,787 being the net aggregate amount the Council estimates for items set out in Section 31A (2) and 31A (3) of the Act taking into account all Precepts issued to it by Parish Councils;

(2) £114,235,000 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of the Business Rate Retention Scheme and other specific grants;

(3) £1,151,000 being the amount which the Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97 (3) of the Local Government Finance Act 1988 (Council Tax Surplus);

(4) £72,389,787 being the amount by which the amount at (ii)(b) (1) above exceeds the aggregate of amounts at (ii)(b) (2) and (ii)(b) (3) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (Item R in the formula in Section 31B (1) of the Act);

(5) £1,232.13 calculated by the Council as being the amount at (ii)(b) (4) above (Item R in the formula in Section 31B (3)); all divided by the Council Tax base as highlighted in (ii) (a) (1) above (Item T in the formula in Section 31B (1) of the Act);

(6) £513,669 being the aggregate amount of all special amounts (Parish Precepts) referred to in Section 31A (2) of the Act; as per column C in the table in (ii)(a) (2) above

(7) £1,223.39 calculated by the Council as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special items relate being the amount at (ii)(b) (5) above less the result given by dividing the amount at (ii)(b) (6) above divided by the amount at (ii)(a) (1) (Item T in the formula in Section 31B (1) of the Act) above in accordance with Section 34 (2) of the Act;

(8) the following amounts calculated by the Council as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate:-

Section 34 (3) Calculation :	
Part of the Council's Area	
Parish of :-	£
Billingley	1,238.70
Brierley	1,320.76
Cawthorne	1,258.86
Dunford	1,262.10
Great Houghton	1,258.32
Gunthwaite & Ingbirchworth	1,245.07
High Hoyland	1,240.15
Hunshelf	1,248.20
Langsett	1,258.04
Little Houghton	1,241.65
Oxspring	1,264.60
Penistone	1,263.87
Shafton	1,260.98
Silkstone	1,278.60
Stainborough	1,251.73
Tankersley	1,245.69
Thurgoland	1,238.20
Wortley	1,248.94

being the amounts given by adding to the amount at (ii)(b) (7) above the amount of the special items in (ii)(a) (2) Col D in accordance with Section 34 (3) of the Act;

(9) the amounts calculated by the Council as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands are shown below.

Section 36 (1) Calculation :**Part of the Council's Area****Valuation Bands**

Parish of :-	A-	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£	£
Billingley	688.17	825.80	963.44	1,101.07	1,238.70	1,513.96	1,789.23	2,064.50	2,477.40
Brierley	733.75	880.50	1,027.26	1,174.01	1,320.76	1,614.26	1,907.77	2,201.26	2,641.52
Cawthorne	699.37	839.24	979.12	1,118.99	1,258.86	1,538.60	1,818.35	2,098.10	2,517.72
Dunford	701.17	841.40	981.64	1,121.87	1,262.10	1,542.56	1,823.03	2,103.50	2,524.20
Great Houghton	699.07	838.88	978.70	1,118.51	1,258.32	1,537.94	1,817.57	2,097.20	2,516.64
Gunthwaite & Ingbirchworth	691.70	830.04	968.39	1,106.73	1,245.07	1,521.75	1,798.44	2,075.11	2,490.14
High Hoyland	688.97	826.76	964.57	1,102.36	1,240.15	1,515.73	1,791.33	2,066.91	2,480.30
Hunshelf	693.44	832.13	970.83	1,109.51	1,248.20	1,525.57	1,802.96	2,080.33	2,496.40
Langsett	698.91	838.69	978.48	1,118.26	1,258.04	1,537.60	1,817.17	2,096.73	2,516.08
Little Houghton	689.80	827.76	965.73	1,103.69	1,241.65	1,517.57	1,793.50	2,069.41	2,483.30
Oxspring	702.55	843.06	983.58	1,124.09	1,264.60	1,545.62	1,826.65	2,107.66	2,529.20
Penistone	702.15	842.58	983.01	1,123.44	1,263.87	1,544.73	1,825.59	2,106.45	2,527.74
Shafton	700.54	840.65	980.77	1,120.87	1,260.98	1,541.19	1,821.42	2,101.63	2,521.96
Silkstone	710.33	852.40	994.47	1,136.54	1,278.60	1,562.73	1,846.87	2,131.00	2,557.20
Stainborough	695.40	834.48	973.57	1,112.65	1,251.73	1,529.89	1,808.06	2,086.21	2,503.46
Tankersley	692.05	830.46	968.88	1,107.28	1,245.69	1,522.51	1,799.33	2,076.15	2,491.38
Thurgoland	687.89	825.46	963.05	1,100.62	1,238.20	1,513.35	1,788.51	2,063.66	2,476.40
Wortley	693.85	832.62	971.40	1,110.17	1,248.94	1,526.48	1,804.03	2,081.56	2,497.88
All Other Parts of The Council's Area	679.66	815.59	951.53	1,087.46	1,223.39	1,495.25	1,767.12	2,038.98	2,446.78

being the amounts given by multiplying the amount at (ii)(b) (8) above by the number which, in the proportion set out in Section 5 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 in accordance with Section 36 (1) of the Act;

(c) that it be noted that for the year 2013/14 the under-mentioned precepting Authorities have stated the following draft amounts in precepts issued to the Council in accordance with Section 42A of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

<u>Precepting Authority</u>	<u>Valuation Bands</u>								
	A- £	A £	B £	C £	D £	E £	F £	G £	H £
South Yorkshire Fire Authority	36.13	43.36	50.59	57.81	65.04	79.49	93.95	108.40	130.08
South Yorkshire Police Authority	80.74	96.89	113.03	129.18	145.33	177.63	209.92	242.22	290.66

(d) that having calculated the aggregate in each case of the amounts at (ii)(b) (9) and (ii)(c) above, the Council in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the amounts shown below as the amounts of Council Tax for the year 2014/15 for each of the categories of dwellings shown below:-

Section 30 (2) Calculation :

Part of the Council's Area

Valuation Bands

<u>Parish of :-</u>	A- £	A £	B £	C £	D £	E £	F £	G £	H £
Billingley	805.04	966.05	1,127.06	1,288.06	1,449.07	1,771.08	2,093.10	2,415.12	2,898.14
Brierley	850.62	1,020.75	1,190.88	1,361.00	1,531.13	1,871.38	2,211.64	2,551.88	3,062.26
Cawthorne	816.24	979.49	1,142.74	1,305.98	1,469.23	1,795.72	2,122.22	2,448.72	2,938.46
Dunford	818.04	981.65	1,145.26	1,308.86	1,472.47	1,799.68	2,126.90	2,454.12	2,944.94
Great Houghton	815.94	979.13	1,142.32	1,305.50	1,468.69	1,795.06	2,121.44	2,447.82	2,937.38
Gunthwaite & Ingbirchworth	808.57	970.29	1,132.01	1,293.72	1,455.44	1,778.87	2,102.31	2,425.73	2,910.88
High Hoyland	805.84	967.01	1,128.19	1,289.35	1,450.52	1,772.85	2,095.20	2,417.53	2,901.04
Hunshelf	810.31	972.38	1,134.45	1,296.50	1,458.57	1,782.69	2,106.83	2,430.95	2,917.14
Langsett	815.78	978.94	1,142.10	1,305.25	1,468.41	1,794.72	2,121.04	2,447.35	2,936.82
Little Houghton	806.67	968.01	1,129.35	1,290.68	1,452.02	1,774.69	2,097.37	2,420.03	2,904.04
Oxspring	819.42	983.31	1,147.20	1,311.08	1,474.97	1,802.74	2,130.52	2,458.28	2,949.94
Penistone	819.02	982.83	1,146.63	1,310.43	1,474.24	1,801.85	2,129.46	2,457.07	2,948.48
Shafton	817.41	980.90	1,144.39	1,307.86	1,471.35	1,798.31	2,125.29	2,452.25	2,942.70
Silkstone	827.20	992.65	1,158.09	1,323.53	1,488.97	1,819.85	2,150.74	2,481.62	2,977.94
Stainborough	812.27	974.73	1,137.19	1,299.64	1,462.10	1,787.01	2,111.93	2,436.83	2,924.20
Tankersley	808.92	970.71	1,132.50	1,294.27	1,456.06	1,779.63	2,103.20	2,426.77	2,912.12
Thurgoland	804.76	965.71	1,126.67	1,287.61	1,448.57	1,770.47	2,092.38	2,414.28	2,897.14
Wortley	810.72	972.87	1,135.02	1,297.16	1,459.31	1,783.60	2,107.90	2,432.18	2,918.62
All Other Parts of The Council's Area	796.53	955.84	1,115.15	1,274.45	1,433.76	1,752.37	2,070.99	2,389.60	2,867.52

(e) that the Director of Finance, Property and Information Services be authorised to serve notices, enter into agreements, give receipts, make adjustments, initiate proceedings and take any action available to the Council to collect or enforce the collection of non-domestic rates and the Council Tax from those persons liable in accordance with the Council's agreed policy; and

(f) that the Director of Finance, Property and Information Services determines in accordance with the principles determined by the Secretary of State and set out in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2014/15, that Barnsley Metropolitan Borough Council's relevant basic amount of Council Tax for the year 2014/15 as defined by Section 41 of the Local Audit and Accountability Act 2014 is not excessive.

(g) that the Assistant Chief Executive – Legal and Governance be authorised to publish the Council Tax Notice in accordance with the provisions of Section 38 of the Local Government Finance Act 1992.