

Report to: Council Functions Committee

Date of meeting: 28 February 2008

Report of: Director of Finance

Title: Council Tax 2008/09

Reason for Urgency: The County Council and the Police Authority did not set their precepts until 22 and 26 February respectively. The overall level of council tax needs to be approved to comply with legal and good practice requirements on billing.

1.0 **SUMMARY**

1.1 This report consolidates the decisions of this council and the two precepting authorities to give the overall council tax for residents of Watford for the coming financial year.

2.0 **RECOMMENDATION**

2.1 That the Committee formally sets the total council tax for Watford Borough Council, including the precepts for Hertfordshire County Council and the Hertfordshire Police Authority, as set out in the report in Table 3.

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3.0 **DETAILED PROPOSAL**

- 3.1 Council approved the budget and council tax for Watford's Borough Council's own purposes on 24 January 2008. The Hertfordshire Police Authority and Hertfordshire County Council have now set their precepts. The Committee is now required to formally set the total council tax for all three authorities.
- 3.2 The figures for all council tax bands for each authority are set out below, together with the combined figure.

TABLE 1 – COUNCIL TAX 2008/09- WATFORD BOROUGH COUNCIL

| <i>Valuation Bands</i> | <i>Watford Borough Council (£)</i> |
|------------------------|------------------------------------|
| <i>A</i> | 167.33 |
| <i>B</i> | 195.22 |
| <i>C</i> | 223.11 |
| <i>D</i> | 251.00 |
| <i>E</i> | 306.78 |
| <i>F</i> | 362.56 |
| <i>G</i> | 418.33 |
| <i>H</i> | 502.00 |

TABLE 2 – 2008/09 PRECEPTS FOR EACH CATEGORY OF DWELLING

| <i>Precepting Authority</i> | <i>Valuation Bands</i> | £ |
|--|------------------------|-----------------|
| <i>Hertfordshire County Council</i> | <i>A</i> | 720.75 |
| | <i>B</i> | 840.87 |
| | <i>C</i> | 961.00 |
| | <i>D</i> | 1,081.12 |
| | <i>E</i> | 1,321.37 |
| | <i>F</i> | 1,561.62 |
| | <i>G</i> | 1,801.87 |
| | <i>H</i> | 2,162.24 |
| <i>Hertfordshire Police Authority</i> | <i>A</i> | 91.11 |
| | <i>B</i> | 106.30 |
| | <i>C</i> | 121.48 |
| | <i>D</i> | 136.67 |
| | <i>E</i> | 167.04 |
| | <i>F</i> | 197.41 |
| | <i>G</i> | 227.78 |
| | <i>H</i> | 273.34 |

Having calculated the aggregate in each case of the amounts above, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2008/09 for each of the categories of dwellings as outlined in Table 3.

TABLE 3 - COUNCIL TAX FOR THE YEAR 2008/09 – INCLUDING PRECEPTS

| <i>Band</i> | <i>(Ratios)</i> | <i>Watford's Share</i> | <i>HCC's Share</i> | <i>Herts Police Share</i> | <i>TOTAL</i> |
|-----------------|-------------------|------------------------|--------------------|---------------------------|-----------------|
| | | £ | £ | £ | £ |
| <i>A</i> | <i>(6/9)</i> | 167.33 | 720.75 | 91.11 | 979.19 |
| <i>B</i> | <i>(7/9)</i> | 195.22 | 840.87 | 106.30 | 1,142.39 |
| <i>C</i> | <i>(8/9)</i> | 223.11 | 961.00 | 121.48 | 1,305.59 |
| <i>D</i> | <i>(1)</i> | 251.00 | 1,081.12 | 136.67 | 1,468.79 |
| <i>E</i> | <i>(11/9)</i> | 306.78 | 1,321.37 | 167.04 | 1,795.19 |
| <i>F</i> | <i>(13/9)</i> | 362.56 | 1,561.62 | 197.41 | 2,121.59 |
| <i>G</i> | <i>(15/9)</i> | 418.33 | 1,801.87 | 227.78 | 2,447.98 |
| <i>H</i> | <i>(2)</i> | 502.00 | 2,162.24 | 273.34 | 2,937.58 |

3.3 The final precepts notified, and included in the above table, represent increases of:

Watford Borough Council £6.10, an increase of 2.50%

Hertfordshire County Council £46.99, an increase of 4.54%

Hertfordshire Police Authority £6.50, an increase of 4.99%

IMPLICATIONS

4.0

4.1 **Financial**

4.1.1 The financial implications apply to this Council only and were set out in the budget reports.

4.2 **Legal Issues** (Monitoring Officer)

- 4.2.1 The Head of Legal and Democratic Services comments that this is the final step in the process of setting the council tax prior to billing.

Background Papers

Precept notification letters

File Reference

None