



Notice is hereby given that an **EXTRAORDINARY MEETING** of the **COUNCIL OF THE BOROUGH OF GOSPORT** will be held in the **TOWN HALL, GOSPORT** on **THURSDAY** the **TWENTY FIFTH DAY** of **FEBRUARY 2016** at **5.00PM** AND **ALL MEMBERS OF THE COUNCIL ARE HEREBY SUMMONED TO ATTEND TO CONSIDER AND RESOLVE THE FOLLOWING BUSINESS –**

1. To receive apologies from Members for their inability to attend the Meeting.
2. To confirm the Minutes of the Council Meeting held on 10 February 2016 (copy herewith).
3. To consider any Mayor's Communications.
4. To receive Deputations (NOTE: on Council Tax Setting – Standing Order No 4.9.3 refers) in accordance with Standing Order No 3.5 and to answer Public Questions pursuant to Standing Order No 3.6, such questions to be answered orally during a time not exceeding 15 minutes.

(NOTE: Standing Order No 3.5 requires that notice of a Deputation should be received by the Borough Solicitor **NOT LATER THAN 12 O'CLOCK NOON ON TUESDAY 23, FEBRUARY 2016** and likewise Standing Order No 3.6 requires that notice of a Public Question should be received by the Borough Solicitor **NOT LATER THAN 12 O'CLOCK NOON ON TUESDAY 23, FEBRUARY 2016**).

5. Questions (if any) pursuant to Standing Order No 3.4.

(NOTE: Members are reminded that Standing Order No 3.4 requires that Notice of Question pursuant to that Standing Order must be received by the Borough Solicitor **NOT LATER THAN 12 O'CLOCK NOON ON WEDNESDAY, 24 FEBRUARY 2016**).

6. Council Tax Setting 2016-2017

Report to Follow

**IAN LYCETT  
CHIEF EXECUTIVE**

**TOWN HALL  
GOSPORT**

**17 FEBRUARY 2016**

**FIRE PRECAUTIONS**

(To be read from the Chair if members of the public are present)

**In the event of the fire alarm being activated, please leave the Council Chamber and Public Gallery immediately. Proceed downstairs by way of the main stairs or as directed by GBC staff, follow any of the emergency exit signs. People with disability or mobility issues please identify yourself to GBC staff who will assist in your evacuation of the building.**

**This meeting may be filmed or otherwise recorded. By attending this meeting, you are consenting to any broadcast of your image and being recorded.**

**MEMBERS ARE REQUESTED TO NOTE THAT:**

**(1) IF THE COUNCIL WISHES TO CONTINUE ITS BUSINESS BEYOND 9.30PM THEN THE MAYOR MUST MOVE SUCH A PROPOSITION IN ACCORDANCE WITH STANDING ORDER 4.11.18**

**(2) MOBILE PHONES SHOULD BE SWITCHED OFF OR SWITCHED TO SILENT FOR THE DURATION OF THE MEETING**

## GOSPORT BOROUGH COUNCIL

|                           |                                      |
|---------------------------|--------------------------------------|
| <b>REPORT TO THE:</b>     | <b>EXTRAORDINARY COUNCIL MEETING</b> |
| <b>MEETING DATE:</b>      | <b>25 FEBRUARY 2016</b>              |
| <b>REPORT ORIGINATOR:</b> | <b>BOROUGH TREASURER</b>             |
| <b>TITLE:</b>             | <b>COUNCIL TAX SETTING 2016/17</b>   |

**PURPOSE OF REPORT**

The report consolidates the effect of the Council's approved budget and precepting authority requirements in order to establish the necessary Council Tax levels to apply in the Borough of Gosport for 2016/17.

**RECOMMENDATIONS**

As contained in section 4 of the report.

**1.0 BACKGROUND**

- 1.1 Following approval of the Council's budget for 2016/17 at Council on 10 February 2016 and having received the precepts from Hampshire County Council, the Hampshire Fire and Rescue Authority and the Police and Crime Commissioners for Hampshire, the following table now summarises the Borough's overall Council Tax requirements for 2016/17

|  | <b>2015/16</b>    |                               | <b>2016/17</b>    |                               |
|--|-------------------|-------------------------------|-------------------|-------------------------------|
|  | <b>Precept</b>    | <b>Band D<br/>Council Tax</b> | <b>Precept</b>    | <b>Band D<br/>Council Tax</b> |
| Council Tax Base (Band D equivalents)      |                   | 25,640.4                      |                   | 25,945.9                      |
|  | <b>£</b>          |                               | <b>£</b>          |                               |
| Gosport Borough Council                    | 5,200,130         | £202.81                       | 5,391,817         | £207.81                       |
| Hampshire County Council                   | 26,611,658        | £1,037.88                     | 28,002,891        | £1,079.28                     |
| Police & Crime Commissioners for Hampshire | 4,034,004         | £157.33                       | 4,163,279         | £160.46                       |
| Hampshire Fire & Rescue Authority          | 1,573,808         | £61.38                        | 1,624,213         | £62.60                        |
|  | <b>37,419,600</b> | <b>£1,459.40</b>              | <b>39,182,200</b> | <b>£1,510.15</b>              |

- 1.2 No comments relating to the budget have been received as a result of the consultation process with major business ratepayers.

## 2.0 BILLING ARRANGEMENTS 2016/17

- 2.1 Despatch of Council Tax bills will commence mid March 2016 and be completed shortly afterwards.

## 3.0 CONCLUSION

- 3.1 Council is asked to note the report and set the following Council Tax levels for the Borough of Gosport for 2016/17:

| Band | GBC    | HCC      | Police | Fire   | Total           | (2015/16)       |
|------|--------|----------|--------|--------|-----------------|-----------------|
|      | £      | £        | £      | £      | £               | £               |
| A    | 138.54 | 719.52   | 106.97 | 41.73  | <b>1,006.76</b> | <b>972.94</b>   |
| B    | 161.63 | 839.44   | 124.80 | 48.69  | <b>1,174.56</b> | <b>1,135.09</b> |
| C    | 184.72 | 959.36   | 142.63 | 55.64  | <b>1,342.35</b> | <b>1,297.25</b> |
| D    | 207.81 | 1,079.28 | 160.46 | 62.60  | <b>1,510.15</b> | <b>1,459.40</b> |
| E    | 253.99 | 1,319.12 | 196.12 | 76.51  | <b>1,845.74</b> | <b>1,783.71</b> |
| F    | 300.17 | 1,558.96 | 231.78 | 90.42  | <b>2,181.33</b> | <b>2,108.02</b> |
| G    | 346.35 | 1,798.80 | 267.43 | 104.33 | <b>2,516.91</b> | <b>2,432.34</b> |
| H    | 415.62 | 2,158.56 | 320.92 | 125.20 | <b>3,020.30</b> | <b>2,918.80</b> |

## 4.0 RECOMMENDATIONS

- 4.1 That it be noted that the Borough Treasurer determined the Council's Tax Base on 15 January 2016 in the amount of 25,945.9 as its Council Tax Base for the year 2016/17 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")).

- 4.2 By virtue of the budget approved by Council on the 10 February 2016 the following amounts be now calculated by the Council for the year 2016/17 in accordance with Sections 31 to 36 of the Act:-

- (a) £52,924,497 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)) of the Act.
- (b) £47,532,680 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £5,391,817 being the amount by which the aggregate at 4.2(a) above exceeds the aggregate at 4.2(b) 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 of the Act).

- (d) £207.81 being the amount at 4.2(c) above (Item R) divided by Item T (the amount at 4.1 above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

- (e) Valuation Bands  
(Local tax rates for Borough purposes)

|          |         |
|----------|---------|
| <b>A</b> | £138.54 |
| <b>B</b> | £161.63 |
| <b>C</b> | £184.72 |
| <b>D</b> | £207.81 |
| <b>E</b> | £253.99 |
| <b>F</b> | £300.17 |
| <b>G</b> | £346.35 |
| <b>H</b> | £415.62 |

being the amounts given by multiplying the amount at 4.2(d) 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 amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 4.3 That it be noted that for the year 2016/17 Hampshire County Council, Police and Crime Commissioner for Hampshire and Hampshire Fire and Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of the dwellings shown below:-

- Precepting Authority      Valuation Bands  
(Local tax rates for County purposes)

Hampshire County Council

|          |           |
|----------|-----------|
| <b>A</b> | £719.52   |
| <b>B</b> | £839.44   |
| <b>C</b> | £959.36   |
| <b>D</b> | £1,079.28 |
| <b>E</b> | £1,319.12 |
| <b>F</b> | £1,558.96 |
| <b>G</b> | £1,798.80 |
| <b>H</b> | £2,158.56 |

(Local tax rates for Police purposes)

Police and Crime Commissioner for Hampshire

|          |         |
|----------|---------|
| <b>A</b> | £106.97 |
| <b>B</b> | £124.80 |
| <b>C</b> | £142.63 |
| <b>D</b> | £160.46 |
| <b>E</b> | £196.12 |
| <b>F</b> | £231.78 |
| <b>G</b> | £267.43 |
| <b>H</b> | £320.92 |

(Local tax rates for Fire & Rescue Purposes)

Hampshire Fire and Rescue Authority

|          |         |
|----------|---------|
| <b>A</b> | £41.73  |
| <b>B</b> | £48.69  |
| <b>C</b> | £55.64  |
| <b>D</b> | £62.60  |
| <b>E</b> | £76.51  |
| <b>F</b> | £90.42  |
| <b>G</b> | £104.33 |
| <b>H</b> | £125.20 |

- 4.4 That, having calculated the aggregate in each case of the amounts at 4.2(e) and 4.3 above, the Council, in accordance with Sections 30(2) of the Act, hereby sets the following amounts as the amounts of council tax for the year 2016/17 for each of the categories of dwellings shown below:-

Valuation Bands

(Total local tax rates within Gosport)

|          |           |
|----------|-----------|
| <b>A</b> | £1,006.76 |
| <b>B</b> | £1,174.56 |
| <b>C</b> | £1,342.35 |
| <b>D</b> | £1,510.15 |
| <b>E</b> | £1,845.74 |
| <b>F</b> | £2,181.33 |
| <b>G</b> | £2,516.91 |
| <b>H</b> | £3,020.30 |

- 4.5 That it is determined that the Council's basic amount of Council Tax for 2016/17 is not excessive (in accordance with principles approved under Section 52ZB of the Act).

## SUPPORTING INFORMATION

|  |  |
|--|--|
| Financial Implications:                | Cash flow penalties if decision delayed  |
| Legal Implications:                    | The Council must set the tax by 11 March 2016 and in accordance with the regulations and the Local Government Finance Act 1992 (as amended). |
| Service Improvement Plan implications: | -  |
| Corporate Plan:                        | -  |
| Risk Assessment:                       | -  |
| Background papers:                     | -  |
| Appendices/Enclosures:                 | -  |
| Report Author/Lead Officer             | Julian Bowcher   |