

Appendix A

The Council is recommended to resolve as follows:

- 1 It be noted that on 1st December 2017 the Council calculated
 - a) the Council Tax Base 2018/19 for the whole Council area as **33,858.60**
(Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended (the "Act")) and,
 - b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix C.
- 2 Calculate that the Council Tax requirement for the Council's own purposes for 2018/19 (excluding Parish precepts) is **£3,872,070**
- 3 That the following amounts be calculated for the year 2018/19 in accordance with Sections 30 to 36 of the Act;
 - a) 40,979,732 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - b) 35,169,300 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - c) 5,810,432 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(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) 171.61 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - e) 1,938,362 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix C).
 - f) 114.36 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1 (a) 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 Parish precept relates.
 - g) The amounts stated in column 5 (Band D Parish/Town & Borough b))of Appendix B are given by adding to the amount at 3(f) above the amounts of special items relating to dwellings in those parts of the Council's area specified in column 1 of Appendix B in accordance with Section 34 (3) of the Act.
For completeness the table shows all areas.
 - h) The amount set out in Appendix B given by multiplying the amounts at 3 (g) above by the number which, in 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 That it be noted that for the year 2018/19 Gloucestershire County Council and the Office of the Police and Crime Commissioner for Gloucestershire have stated the following amounts in precepts issued to the Borough Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Valuation Bands	Gloucestershire County Council			Office of the Police and Crime Commissioner for Gloucestershire
	£			£
	ASC	General	Total	
A	45.39	776.08	821.47	150.99
B	52.95	905.44	958.39	176.16
C	60.52	1,034.78	1,095.30	201.32
D	68.08	1,164.13	1,232.21	226.49
E	83.21	1,422.82	1,506.03	276.82
F	98.34	1,681.52	1,779.86	327.15
G	113.47	1,940.21	2,053.68	377.48
H	136.16	2,328.26	2,464.42	452.98

5 that, having calculated the aggregate in each case of the amounts at 3 (h) and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts set out in Appendix B as the amounts of Council Tax for the year 2018/2019 for each of the categories of dwellings shown in Schedule 3.

6 The Council has determined that its relevant basic amount of Council Tax for 2018/19 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2018/19 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

7 In respect of properties within Class A and Class B as defined by the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 (furnished chargeable dwellings that are not the sole or main residence of an individual) the discount provided by Section 11A of the Local Government Finance Act 1992 shall be reduced to zero.

8 In respect of properties within Class C as defined by the Council (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 (a property that is unoccupied and substantially unfurnished) the discount provided by Section 11A of the said Act shall be 100% for a period of one month then 25% for the following 5 months.

9 In respect of properties within Class D as defined by the as defined by the Council (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 (chargeable dwellings that are vacant and undergoing major repair work to render the habitable) the discount provided by Section 11A of the said Act shall be subject to a discount of 25% for a maximum period of 12 months.