

Council



St Edmundsbury
BOROUGH COUNCIL

Title of Report:	Referrals Report of Recommendations from Cabinet	
Report No:	COU/SE/16/021	
Report to and date:	Council	20 December 2016
Documents attached:	Exempt Appendix 1: Exempt Referral of Recommendations from Cabinet – 8 December 2016: Investing in our Commercial Portfolio	

(A) Referral from Cabinet: 18 October 2016

1. Arrangements for Appointment of External Auditors

Portfolio Holder: Cllr Ian Houlder

Report No:
[CAB/SE/16/049](#)

Performance and Audit Scrutiny Committee
Report No:
[PAS/SE/16/021](#)

RECOMMENDED:

That Option 3, to 'opt-in' to the sector led body (Public Sector Audit Appointments Limited (PSAA)) for the independent appointment of the Council's External Auditor, beginning with responsibilities for the financial year 2018-2019, as set out in Report No: PAS/SE/16/021, be approved.

- 1.1 Following the closure of the Audit Commission, and the end of the transitional arrangements, it is now the Council's statutory responsibility to appoint, by 31 December 2017, a local external auditor to audit its 2018/2019 accounts. In meeting this statutory responsibility the Council can choose one of the following options, each of which have been considered in detail by the Performance and Audit Scrutiny Committee:

Option 1: Establish a stand-alone Auditor Panel to make the appointment on behalf of the Council;

Option 2: Commence work on exploring the establishment of local joint procurement arrangements with neighbouring authorities; or

Option 3: Use an existing independent panel of the Authority (this would only be applicable where a suitably constituted plan already existed).

1.2 Report No: PAS/SE/16/021 presented to the Performance and Audit Scrutiny Committee sets out in detail the advantages and disadvantages for each of the above three options; risk management; legal and financial implications.

1.3 Of these three options, the Cabinet supported the recommendations of the Performance and Audit Scrutiny Committee and has recommended that Option 3 be approved, as this is considered to provide better economies of scale in keeping audit fees down, with the added benefit having a Suffolk-wide auditor.

(B) Referral from Cabinet: 1 November 2016

1. Investing in our Leisure Provision in West Suffolk and Establishing a Long Term Strategic Partnership Approach and Reduced Management Fee with Abbeycroft Leisure

Portfolio Holder: Cllr Joanna Rayner

Report No:

[CAB/SE/16/055](#)

and

[CAB/SE/16/055](#)

[\(AMENDED\)](#)

RECOMMENDED: That

- (1) the creation of a strategic investment fund of £5m, as set out in Section 3 of Report No: CAB/SE/16/055, be approved, funded from the strategic priorities and medium term financial strategy reserve, across West Suffolk (£3.5m FHDC and £1.5m SEBC) with delegated authority given to Cabinet (for sums of £500,000 or more), and delegation to the Portfolio Holder for Leisure and Culture, in conjunction with a Director and the Head of Resources and Performance (for sums of less than £500,000), to draw down from this fund subject to satisfactory business case for each investment proposal for investment in the Council's leisure facilities; and**
- (2) due to the urgency of an initial funding request, an additional £177,582 (ex VAT) funding be approved, as set out in Section 4 of Report No: CAB/SE/16/055, from unallocated capital receipts for the 3G pitch at Skyliner Sports Centre to meet the additional cost incurred to deliver a 3G pitch facility to meet FA and community requirements.**

- 1.1 In addition to recommending the above, on 1 November 2016, the Cabinet resolved that:
- (1) *the development of a long-term leisure partnership agreement (supported by a business plan) be approved, for consideration at a future Cabinet meeting that must address:*
 - *the principles of the Council's Medium Term Financial Strategy and value for money considerations;*
 - *the outcomes of the Promoting Physical Activity Framework;*
 - *the planned utilisation of the investment (established in recommendation (1)) to achieve the reduction in the management fee payable by the Council to zero;*
 - *the optimum duration of the agreement; and*
 - *the principles set out in Section 2.1 of Report No CAB/SE/16/055; and*
 - (2) *an investment of £240,000 (ex VAT) into equipment for the Skyliner Sports Centre be approved, from the Council's approved capital invest to save fund.*
- 1.2 In recognition of the continued financial challenges in the public sector and that the pressure in the longer term could be worsened with the uncertainty of local government finances, the Cabinet supports the approach for bringing the Council's leisure services provider in line with its longer term strategic planning approach regarding striving towards self-sufficiency and has agreed that a new long term partnership agreement should be developed, which needs to address the specific issues outlined above.
- 1.3 In line with the above, the Cabinet supports the creation of an investment fund of £5m (of which SEBC's proportion would be £1.5m) and has recommended its approval to Council so that it can act as an enabler for delivering a zero management fee in the medium to longer term, through schemes that will provide new capacity or upgraded facilities.
- 1.4 In respect of issues that need addressing in the shorter term, the Cabinet has approved an immediate allocation of £240,000 (ex VAT) on an 'invest to save' basis for provision of new gymnasium equipment at Skyliner Sports Centre, which will in turn provide a reduction in management fee of £40,000 from 2017/18 onwards and represents a return on investment of 16.67%. In addition, the Cabinet has recommended to Council, approval for an additional contribution of £177,582 (ex VAT) to ensure the 3G pitch at Skyliner Sports Centre is to a size and standard acceptable to meet FA and local club requirements. This will ensure the pitch is commercially viable and will ultimately contribute to a reduction in management fee for Abbeycroft Leisure.
- 1.5 Members may view the full detailed report on the Council's website via the above link or may request a paper copy from Democratic Services.

(C) Referrals from Cabinet: 8 December 2016

1. Barley Homes – Five Year Business Plan

(Note: Due to the length of the document and to save on printing costs, Exempt Appendix A attached to the Overview and Scrutiny Committee Report No: OAS/SE/16/028, which was the five year business plan, is not contained in this Council agenda pack. Members can access the document electronically on the West Suffolk Intranet, or request a paper copy from Democratic Services.

Members are reminded that should they wish to discuss the specific content of Exempt Appendix A at the meeting, the appropriate motion must be carried to exclude the press and public and move into private session.)

Portfolio Holder: Cllr Sara Mildmay-White

Report No:

[CAB/SE/16/059](#)

**Overview and Scrutiny
Committee Report No:**

[OAS/SE/16/028](#)

RECOMMENDED: That

- (1) the five year Business Plan, attached at Exempt Appendix A to Report No: OAS/SE/16/028, be approved;**
- (2) a £3m revolving investment facility, to be added to the Council's capital programme, financed from the reallocation of the "Housing Company" pending capital budget of £2.35m and an additional £0.65m from the Strategic Priorities and the Medium Term Financial Strategy reserve, be approved;**
- (3) delegation be given to the S151 Officer and Monitoring Officer, in consultation with the Portfolio Holders for Resources and Performance and Housing to issue equity and loan funding from the revolving investment facility (set out in (2) above), subject to state aid requirements;**
- (4) the S151 Officer and Monitoring Officer, in consultation with the Portfolio Holder for Resources and Performance, be authorised to negotiate and agree the terms of such loans with Barley Homes and the funding and necessary legal agreements, taking into consideration the Council's loans policy and state aid requirements;**

Continued over....

(5) the sale of Council owned land as detailed in the five year Business Plan (Exempt Appendix A to Report No: OAS/SE/16/028), with outline planning permission, subject to approval by the planning authority and with Section 123 best value obligations, with the costs of planning permission being approximately £35,000 being funded from the Strategic Priorities and Medium Term Financial Strategy reserve, be noted; and

(6) approval of the Business Plan will constitute consent for Barley Homes to issue shares and enter into debt financing, in line with the Business Plan, be noted.

- 1.1 In November 2015 the Council approved the establishment of a Housing Development Company, limited by shares for the purpose of developing housing for sale, private and affordable rent.
- 1.2 In principle, approval was given for the Council to provide the Company (Barley Homes (Group) Limited) with funding through state aid compliant loans in line with the Council's Loans Policy. This in principle funding was subject to the approval of a Business Plan by the Shareholders (Forest Heath District Council's full Council, St Edmundsbury Borough Council's full Council and Suffolk County Council's Cabinet).
- 1.3 The primary function of Barley Homes is to generate profits through the development of new housing for sale and rent, on land owned by one of the Councils initially in west Suffolk. The establishment of the housing company is one of the many ways that the Council is looking to become self-sufficient through new income generation activities, as central government grants are reduced and eventually removed.
- 1.4 Report No: OAS/SE/16/028 sets out key issues, which include initial development sites; investment opportunities and financial returns; monitoring of progress and future development decisions; delivery of the business plan; legal implications and the next steps. Members may view this full detailed report on the Council's website via the above link or may request a paper copy from Democratic Services.
- 1.5 On 9 November 2016, the Overview and Scrutiny Committee scrutinised the content of the initial Barley Homes five year Business Plan and subsequently put forward the above recommendations which have been endorsed by Cabinet. Council is now asked to consider the Business Plan, attached as Exempt Appendix A to Report No: OAS/SE/16/028, and approve the funding mechanism required to deliver the plan.

2. Delivering a Sustainable Budget 2017/2018 Medium Term Financial Strategy 2017-2020

Portfolio Holder: Cllr Ian Houlder

Report No:
[CAB/SE/16/061](#)

**Performance and Audit
Scrutiny Committee
Report No:**
[PAS/SE/16/029](#)

RECOMMENDED: That

- (1) the proposals, as detailed in Section 5 and Table 2 at paragraph 5.1 of Report No: PAS/SE/16/029, be included, in securing a balanced budget for 2017-2018;**
- (2) the items, as detailed in paragraph 5.3 of Report No: PAS/SE/16/029 are treated as pending budgets that will require the necessary approvals before they can be committed;**
- (3) the items as detailed in paragraph 5.5 and Table 3 of Report No: PAS/SE/16/029, be removed from the capital programme; and**
- (4) the reserve transfers as detailed in paragraph 5.7 and Table 4 of Report No: PAS/SE/16/029, be approved.**

- 2.1 St Edmundsbury Borough Council continues to face considerable financial challenges as a result of increased cost and demand pressures and constraints on public sector spending.
- 2.2 The following proposals have been scrutinised by the Performance and Audit Scrutiny Committee and are now subsequently recommended for approval by Cabinet for inclusion in the budget setting process, in order to progress securing a balanced budget for 2017/2018 and a sustainable budget in the medium term.

Extract from Report No: PAS/SE/16/029

5. Budget proposals for 2017-2020

- 5.1 *The Performance and Audit Scrutiny Committee is asked to support and recommend to Cabinet the **inclusion of the following proposals**, as detailed in Table 2 below in order to progress securing a balanced budget for 2017/18;*

Table 2: Budget proposals for 2017-2020

	2017/18 Pressure/ (Saving) £000	2018/19 Pressure/ (Saving) £000	2019/20 Pressure/ (Saving) £000
Budget Gap	1,028	1,483	1,649
Current proposals:			
Income Assumptions:			
Business Rates Income - revised figures based on latest ARP data	(21)	(54)	(96)
Local Land Charges Income, budget reinstated following removal from MTFS due to legislative changes	(164)	(164)	(164)
Car Park Income: volume increases based on current levels allowing for increased demand	(365)	(500)	(639)
Trade Waste Income: Revise budget assumption based on historical actuals	(168)	(196)	(225)
Current Property Portfolio income assumption changes, following initial income review	86	(73)	(69)
Investment Income revisions resulting from interest rate reductions and capital programme changes	161	256	407
Planning & Building Regulation Fees - revised based on current levels	(39)	(24)	(11)
Community Energy Plan revised budget assumptions based on current levels	(67)	(119)	(119)
Council tax income - revised figures based on updated taxbase	31	96	164
Expenditure Assumptions:			
Waste Tipping Charges - increased gate fees	55	55	55
Leisure Management Fee Reductions as approved by Cabinet	(40)	(40)	(40)
Projects:			
Continuation of the Small Business Support Grants Scheme	30	30	30
Other:			
Other Budget Assumptions, pressures, income and contracts	(82)	(131)	(114)
Remaining Budget Gap	445	619	828

- * *The budget gap as reported in the table above is still subject to ongoing work as part of the budget setting process, and an updated position will be presented to this committee at its January meeting.*
- 5.2 *The introduction of the Garden Waste Collection Service in April has proved to be relatively successful. New processing contracts are working well, levels of participation are broadly as we had anticipated and supporting technology has been adopted within the operations teams. However, it is still early days and the full impact of this change in terms of waste collection and disposal are still to be fully understood. We will be reviewing data over the medium term to test the budget assumptions at county level and within our own MTFS. Members will recall that the financial arrangements that underpin these changes have been fixed for up to three years to provide sufficient time to fully understand the full impact of this change.*

Pending Project Proposals and Capital Programme 2017-2020

- 5.3 *The projects and review of capital programme work package has identified that St Edmundsbury have a number of projects in the pipeline, such as the Leisure Partnership Agreement, Housing Company projects and, Western Way Development, where full business cases have not yet been approved. Both the Leisure Partnership Agreement and Housing Company projects have business cases planned to be considered at December Council, at which point the capital and revenue returns will be included in the budgets going forward and the budget gap currently shown in table 1 above will be revised.*
- 5.4 *However, in order to plan over the medium term, provision should be also be made in the revenue and capital budget projections for those projects we are aware of but are yet to approve. The January committee report will therefore propose to add these as pending budgets which will require the necessary approvals before they can be committed.*
- 5.5 *A review of the capital programme has identified that there were some projects that required no further capital allocation. It is therefore proposed that the following projects are removed from the capital programme:*

Table 3: Capital programme – projects to be removed

Project Description	2016/17 Residual Budget £000s	Notes
Cattle Market Cycle Stands	5	Current scheme complete
Risbygate Street Environmental Works	72	Current scheme complete
St Andrews Street South Access arrangements	25	Current Scheme complete
Feasibility Studies	100	Move to Revenue, continued to be funded from the MTFs and Strategic Priorities
Haverhill Railway Walks	27	Current scheme complete
Millfields Way Housing Scheme, Haverhill	85	Current scheme complete

5.6 *The project support, skills and capacity work package review identified some skills and capacity challenges in supporting our exciting, but complex, range of services and growth projects, both for in terms of current and future projects. The leadership team is therefore working to increase capacity and skills where it is needed and will seek to do so within the overall salary budget. It's critical that we ensure the right capacity and skills are in place to go beyond the 'planning' and into the 'delivery' phase in order to achieve the financial expectations in our Medium Term Financial Strategy and to deliver our sustainable, self-sufficient future.*

5.7 *As a result of the MTFs review, the following transfers between earmarked reserves have been proposed:*

Table 4: Earmarked reserves – proposed transfers

Reserve Name	2016/17 Forecast Closing Balance £	Adjustment Proposed £	New balance £	Notes
Invest to Save	1,181,691	888,145	2,069,836	From Office Equipment & HB Equalisation
Office Equipment	458,598	(81,246)	377,352	To Invest to Save
HB Equalisation	1,400,953	(700,953)	700,000	To Invest to Save
Building Maintenance - Leisure	107,857	65,279	173,136	From Museums - Other
Museums - Other	65,279	(65,279)	0	To Building Maintenance - Leisure
The Apex	18,651	(18,651)	0	To Office Equipment - earmarked for Apex
Local Land Charges	87,295	(87,295)	0	To Invest to Save
	3,320,324	0	3,320,324	

The following is therefore asked to be considered, that:

- (1) the items, as detailed in paragraph 5.3 (above) are treated as pending budgets that will require the necessary approvals before they can be committed;
- (2) the items as detailed in paragraph 5.5 (above) (Table 3) be removed from the capital programme; and
- (3) the reserve transfers as detailed in paragraph 5.7 (above) (Table 4) be approved.

3. Mid Year Treasury Management Performance Report and Investment Activity (April - September 2016)

Portfolio Holder: *Cllr Ian Houlder*

Report No:
[CAB/SE/16/062](#)

**Treasury Management
Sub-Committee
Report No:**
[TMS/SE/16/004](#)

RECOMMENDED: That

- (1) ***the Mid-Year Treasury Management Report 2016-2017, attached at Appendix 1 to Report No: TMS/SE/SE/004, be approved; and***
- (2) ***the addition of Enhanced Cash Funds to the authorised investments list in the St Edmundsbury Borough Council Treasury Management and Investment Strategy and Code of Practice, attached as Appendices 2 and 3 to Report No: TMS/SE/16/004, be approved.***

Mid-Year Treasury Management Report 2016-2017

- 3.1 Following the Treasury Management Sub-Committee's and Performance and Audit Scrutiny Committee's consideration of Report No: TMS/SE/16/004, which included a summary of the investment activities for the first six months of 2016/2017 at Appendix 1, Cabinet concurs with the Committees' examination of this report and has recommended approval of the mid-year treasury management report 2016/2017.

Use of Chief Executive Urgency Powers: Increases in Investment Counterparty Limits

- 3.2 With the recent reduction in the Bank of England base rate, it has become increasingly difficult to find suitable investment counterparties, with many withdrawing from the market and others offering less than base rate in return. To achieve reasonable rates of return on investments the Treasury team sought approval to increase the Council's counterparty limits in order

to be able to secure more favourable rates with the banks and investments houses still in the market place.

- 3.3 Due to the significant effect on the Council's investments and need to act quickly, following consultation between the Chief Executive; Head of Resources and Performance (Section 151 officer); Vice Chairman of the Overview and Scrutiny Committee (in the absence of the Chairman); Portfolio Holder for Resources and Performance; Chairman of the Performance and Audit Scrutiny Committee; the Treasury Management Sub-Committee; and Capita, the council's treasury advisors; the Chief Executive exercised his urgency powers, in accordance with Part C(a) of the Scheme of Delegation to Officers in Part 3, Functions and Responsibilities of the Constitution, to approve the increase in counterparty limits.
- 3.4 The Treasury Management Code of Practice 2016/17 (Appendix 3 to Report No: TMS/SE/16/004); and sections 22, 23, and 26 of the Annual Treasury Management and Investment Strategy Statements 2016/17 (Appendix 2) have been amended to reflect this change accordingly.
- 3.5 The above use of Chief Executive Urgency Powers have been reported to and noted by the Treasury Management Sub-Committee, Performance and Audit Scrutiny Committee and Cabinet.

Enhanced Cash Funds

- 3.6 In addition, and in an attempt to mitigate some of the lost return on investments due to the current low Bank of England base rate, the Cabinet considers it appropriate to recommend to Council approval of the use of Enhanced Cash Funds as an alternative investment vehicle to the more traditional fixed term deposits with banks and building societies. If approved, this will also be added to the authorised investments list in the Treasury Management and Investment Strategy and Code of Practice, attached as Appendices 2 and 3 to Report No: TMS/SE/16/004.

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4. Training Requirement for Hackney Carriage and Private Hire Vehicle Drivers

Portfolio Holder: Cllr Alaric Pugh

Report No:
[CAB/SE/16/063](#)

**Licensing and
Regulatory Committee
Report No:**
[LIC/SE/16/005](#)

RECOMMENDED: That

- (1) the results of the recent consultation with Hackney Carriage/Private Hire Vehicle Drivers and customers on the proposal to adopt a BTEC Level 2 Certificate 'Introduction to the role of Professional Taxi and Private Hire Driver', as detailed in Report No: LIC/SE/16/005, be noted;**
- (2) the change in requirements for all new drivers to complete the BTEC Level 2 Certificate be adopted; and, additionally**
- (3)**
 - (a) existing drivers be required to attend half-day training covering specific issues of concern including safeguarding vulnerable people, assisting customers with disabilities and customer care provided at no cost to attendees; and**
 - (b) the Disciplinary Code for Hackney Carriage/Private Hire Vehicles be amended to reflect that should existing drivers fail to comply with (3)(a) above, this would constitute a contravention of this Code, and as a consequence, he/she will be required to obtain the full BTEC Level 2 Certificate referred to in (2) above.**

4.1 The Local Government (Miscellaneous Provisions) Act 1976 places a duty upon the Council as the Licensing Authority to ensure that an applicant for a driver's licence was a 'fit and proper person' to hold such a licence and that existing drivers acted in a way as to satisfy the Council that they continued to be 'fit and proper' to hold a licence. Listed in paragraph 1.4 of Report No: LIC/SE/16/005 were the existing requirements of the Council's 'fit and proper' test. Whilst there were many extremely competent and professional drivers in West Suffolk there was statistical and anecdotal evidence to support the need for improved standards and knowledge. The Department of Transport in a publication 'Taxi and Private Hire Vehicle Licensing: Best Practice Guidance' March 2010 had endorsed the introduction of qualifications in licensing authority regimes. Appendix 1 of Report No: LIC/SE/16/005 listed other local authorities nationally that had introduced a requirement for formally recognised qualifications or in house tests as a prerequisite to the grant of a licence. When considering this matter at its meeting on 17 May 2016 the Committee had accepted that

the appropriate form for the qualification would be based on BTEC Level 2. The proposed syllabus for this qualification was contained as Appendix 2.

- 4.2 External consultation with the taxi trade and the general public, as users, had been carried out on the proposal over July and August 2016. 26 out of a potential 600 registered drivers across West Suffolk and 78 members of the public completed respective surveys. A summary of the responses was included as Appendix 3 to Report No: LIC/SE/16/005. Generally, from the responses received it was apparent that drivers disagreed with the proposal that the BTEC qualification should apply to existing drivers because of concerns about their livelihoods whereas the indications from customers were overwhelmingly supportive of such a requirement.
- 4.3 The Cabinet considers it acceptable to require new Hackney Carriage and Private Hire Vehicle drivers to undertake the complete BTEC Level 2 training course; however, the Licensing and Regulatory Committee and Cabinet considers it is too onerous to place the expectation on existing drivers to undertake this full course, particularly if they have held their licence for a long period of years without incident or complaint.
- 4.4 To address some of the concerns raised by the public during the consultation on this matter but considering the potential disproportionate requirement placed on existing drivers, the Cabinet supports the additional recommendation put forward by the officers, whereby existing drivers will instead be asked to attend a half-day training course, which would cover safeguarding of vulnerable people, customer care and assisting customers with disabilities.

5. Local Council Tax Reduction Scheme and Council Tax Technical Changes 2017/2018

Portfolio Holder: *Cllr Ian Houlder*

Report No:
[CAB/SE/16/065](#)

RECOMMENDED:

That no change be made to the current Local Council Tax Reduction Scheme or Council Tax Technical changes levels for 2017/2018, as detailed in Section 5 of Report No: CAB/SE/16/065.

- 5.1 The Cabinet was provided with background to the Local Council Tax Reduction Scheme (LCTRS) which was introduced from 1 April 2013, together with a summary of the previous year review (2015/2016) in respect of the behavioural, administrative and financial impacts of the LCTRS and council tax technical changes levels.
- 5.2 Continuing the current LCTRS and approach to technical changes would create a 'cost neutral scheme' for the council, notwithstanding reductions in the Local Council Tax Support Grant, which would have to be absorbed elsewhere in the Council's 2017/2018 budget setting process.

- 5.3 Changes could be made to the maximum benefit amount and technical changes, however, both of these would carry with them significant behavioural impacts which could affect overall yield.
- 5.4 National research shows that any further increase in the amount payable for working age LCTRS customers could increase administration costs and have a detrimental effect on collection rates.
- 5.5 Similarly, any changes to the discounts offered under the technical changes would have a direct impact on the council's tax base for council tax setting purposes.
- 5.6 As both the LCTR scheme and council tax technical changes are discount and exemption based, any proposed changes have a direct impact on the Council's Tax Base for Council Tax setting purposes. These proposals will therefore feed into the Tax Base setting process during the autumn 2016.

Proposals for 2017/2018 scheme

- 5.7 Based on the overall findings of the scheme review outlined above in sections 2 and 3, the recommendation is to continue the LCTR scheme in its current form, including applying the current level of applicable amounts¹ within the LCTRS, for 2017/2018.
- 5.8 It is also recommended to continue with the 2016/2017 levels for second homes and empty properties, as set out in table 1 below.
- 5.9 Due to the fact that the LCTRS is not changing this year there is no requirement to undertake specific consultation.

Table 1

Discounts	2012/13	2013/14 & 2014/15	2015/16 & 2016/17
Class A, empty, unfurnished and undergoing major repairs to render habitable	100% exemption for 12 months maximum	10% discount for a twelve month period	10% discount for a twelve month period
Class C, empty, substantially unfurnished	100% exemption for 6 months maximum	10% discount for a six month period	1 week Exemption then 100% charge
Second homes	10% discount	5% discount	No discount
Empty homes premium (property empty for more than 2 years)		Pay 150%	Pay 150%

¹ An applicable amount is the amount that the Government says that a family needs to live on each week. When a person's applicable amount has been calculated it is then compared with his/her income to work out the council tax reduction entitlement for which s/he is eligible.

6. Council Tax Base for Tax Setting Purposes 2017/2018

Portfolio Holder: *Cllr Ian Houlder*

Report No:
[CAB/SE/16/066](#)

RECOMMENDED: That

- (1) the tax base for 2017/2018, for the whole of St Edmundsbury is 36,257.27 equivalent Band 'D' dwellings, as detailed in paragraph 1.4 of Report No: CAB/SE/16/066; and**
- (2) the tax base for 2017/2018 for the different parts of its area, as defined by parish or special expense area boundaries, are as shown in Appendix 2.**

- 6.1 The Council Tax Base of the Council is the total taxable value at a point in time of all the domestic properties in its area, projected changes in the property base and the estimated collection rate.
- 6.2 The total taxable value referred to above is arrived at by each dwelling being placed in an appropriate valuation band determined by the Valuation Office, with a fraction as set by statute being applied in order to convert it to a Band 'D' equivalent figure. These Band 'D' equivalent numbers are then aggregated at a district wide level and are also sub totalled for parishes. This has to be done by the Council responsible for sending the bills out and collecting the council tax ('the billing authority'). In two tier areas, district councils fulfil this function.
- 6.3 The Council Tax Base is used in the calculation of Council Tax. Each authority divides its total Council Tax required to meet its budget requirements by the Tax Base of its area to arrive at a Band 'D' Council Tax.
- 6.4 The Tax Base for Council Tax collection purposes has been calculated as 36,257.27 for 2017/2018, which is an increase of 520.19 on the previous year.
- 6.5 The calculations applied to reach this figure are detailed in Report No: CAB/SE/16/066. Members may view the full detailed report on the Council's website via the above link or may request a paper copy from Democratic Services.

7. Exempt: Investing in our Commercial Asset Portfolio (para 3)

Portfolio Holders:
Cllrs Alaric Pugh and Peter Stevens

Exempt Report No:
[CAB/SE/16/069](#)

(Note: As this referral from Cabinet is exempt, it is attached separately as Exempt Appendix 1 for consideration in private session under Agenda Item 14.)