

COUNCIL

**Council Tax 2009/10
04 March 2009**

Report of the Head of Financial Services

PURPOSE OF REPORT

To approve 2009/10 Council Tax levels for the district, in accordance with the budget proposals approved by Council. On the basis that Council sets a revenue budget of £23.999M, in line with its previous resolutions regarding a 4% Council Tax increase in next year, there are no alternatives to the recommendations as set out below.

This report is public.

RECOMMENDATIONS

- (1) That the total General Fund Revenue Budget for the financial year 2009/10 be set at £24,513,633.00. (City Council £23,999,000 plus Parish Precepts £514,633).

- (2) That it be noted that, under delegated powers in accordance with the Local Government Act 2003 Section 84, the City Council calculated the following amounts for the year 2009/10 in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) made under Section 33(5) of the Local Government Finance Act 1992:
 - (a) 43,200.00 being the amount of its Council Tax Base for the whole District;
 - (b) 17,291.49 being the amount of its Council Tax Base for the non-parished part of the District; and

(c)	Parish	Tax Base	Parish	Tax Base
	Arkholme-with-Cawood	156.90	Over Kellet	345.45
	Bolton-le-Sands	1647.99	Over Wyresdale	120.68
	Borwick	92.53	Overton	381.35
	Burrow-with-Burrow	89.31	Priest Hutton	94.09
	Cantsfield	55.59	Quernmore	230.02
	Carnforth	1759.18	Roeburndale	23.32
	Caton-with-Littledale	1060.61	Scotforth	132.08
	Claughton	57.04	Silverdale	786.16
	Cockerham	231.18	Slyne-with-Hest	1352.56
	Ellel	935.13	Tatham	207.71
	Gressingham	81.64	Thurnham	245.20
	Halton-with-Aughton	885.98	Tunstall	64.04
	Heaton-with-Oxcliffe	760.93	Warton	899.32
	Hornby-with-Farleton	339.80	Wennington	56.37
	Ireby and Leck	112.25	Whittington	163.02
	Melling-with-Wrayton	149.76	Wray-with-Botton	215.32
	Middleton	217.00	Yealand Conyers	109.94
	Morecambe Parish Council	11418.70	Yealand Redmayne	153.87
	Nether Kellet	276.49		

being the amounts of the Council Tax Base for each Parish within the District.

- (3) That the following amounts be now calculated by the City Council for the year 2009/10 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
- (a) £95,852,833 being the aggregate of the amounts which the City Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
 - (b) £71,339,200 being the aggregate of the amounts which the City Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
 - (c) £24,513,633 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the City Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
 - (d) £15,993,940 being the aggregate of the sums which the City Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic Rates, Revenue Support Grant and Collection Fund balances.
 - (e) £197.22 being the amount at 4(c) above less the amount at 4(d) above, all divided by the amount at 3(a) above, calculated by the City Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.
 - (f) £514,633 being the aggregate amount of special items referred to in Section 34(1) of the Act.
 - (g) £185.31 being the amount at 4(e) above less the result given by dividing the amount at 4(f) above by the relevant amount at 3(a) above, calculated by the City Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year without special items.

- (h) £185.31 being the amount given by adding to the amount at 4(g) above the amount of the special item or items relating to dwellings in the non-Parished part of the District, divided by the amount at 3(b) above, calculated by the City Council, in accordance with Section 34(3) of the Act, as the basic amount of its Council Tax for the year for dwellings in the non-Parished part of the District to which one or more special items relate.

(i)

Parish	Tax Rate £	Parish	Tax Rate £
Arkholme-with-Cawood	206.15	Over Kellet	208.47
Bolton-le-Sands	205.12	Over Wyresdale	201.88
Borwick	196.12	Overton	211.65
Burrow-with-Burrow	202.11	Priest Hutton	206.57
Cantsfield	190.89	Quernmore	198.35
Carnforth	203.50	Roeburndale	185.31
Caton-with-Littledale	201.53	Scotforth	196.90
Cloughton	208.10	Silverdale	210.22
Cockerham	211.70	Slyne-with-Hest	206.53
Ellel	202.42	Tatham	204.09
Gressingham	197.56	Thurnham	204.07
Halton-with-Aughton	214.16	Tunstall	193.12
Heaton-with-Oxcliffe	196.48	Warton	203.04
Hornby-with-Farleton	210.91	Wennington	222.12
Ireby and Leck	210.40	Whittington	205.55
Melling-with-Wrayton	237.69	Wray-with-Botton	215.50
Middleton	208.35	Yealand Conyers	198.95
Morecambe Parish Council	204.62	Yealand Redmayne	209.36
Nether Kellet	208.82		

being the amounts given by adding to the amount at 4(g) above the amounts of the special item or items relating to dwellings in those parts of the District mentioned above, divided in each case by the relevant amount at 3(c) above, calculated by the City Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of the District to which one or more special items relate.

(j) VALUATION BANDS

Area	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Non Parished Area	123.54	144.13	164.72	185.31	226.49	267.67	308.85	370.62
Arkolme-with-Cawood	137.43	160.34	183.24	206.15	251.96	297.77	343.58	412.30
Bolton-le-Sands	136.75	159.54	182.33	205.12	250.70	296.28	341.87	410.24
Borwick	130.75	152.54	174.33	196.12	239.70	283.28	326.87	392.24
Burrow-with-Burrow	134.74	157.20	179.65	202.11	247.02	291.94	336.85	404.22
Cantsfield	127.26	148.47	169.68	190.89	233.31	275.73	318.15	381.78
Carnforth	135.67	158.28	180.89	203.50	248.72	293.94	339.17	407.00
Caton-with-Littledale	134.35	156.75	179.14	201.53	246.31	291.10	335.88	403.06
Cloughton	138.73	161.86	184.98	208.10	254.34	300.59	346.83	416.20
Cockerham	141.13	164.66	188.18	211.70	258.74	305.79	352.83	423.40
Ellel	134.95	157.44	179.93	202.42	247.40	292.38	337.37	404.84
Gressingham	131.71	153.66	175.61	197.56	241.46	285.36	329.27	395.12
Halton-with-Aughton	142.77	166.57	190.36	214.16	261.75	309.34	356.93	428.32
Heaton-with-Oxcliffe	130.99	152.82	174.65	196.48	240.14	283.80	327.47	392.96
Hornby-with-Farleton	140.61	164.04	187.48	210.91	257.78	304.65	351.52	421.82
Ireby and Leck	140.27	163.64	187.02	210.40	257.16	303.91	350.67	420.80
Melling-with-Wrayton	158.46	184.87	211.28	237.69	290.51	343.33	396.15	475.38
Middleton	138.90	162.05	185.20	208.35	254.65	300.95	347.25	416.70
Morecambe Parish Council	136.41	159.15	181.88	204.62	250.09	295.56	341.03	409.24
Nether Kellet	139.21	162.42	185.62	208.82	255.22	301.63	348.03	417.64
Over Kellet	138.98	162.14	185.31	208.47	254.80	301.12	347.45	416.94
Over Wyresdale	134.59	157.02	179.45	201.88	246.74	291.60	336.47	403.76
Overton	141.10	164.62	188.13	211.65	258.68	305.72	352.75	423.30
Priest Hutton	137.71	160.67	183.62	206.57	252.47	298.38	344.28	413.14
Quernmore	132.23	154.27	176.31	198.35	242.43	286.51	330.58	396.70
Roeburndale	123.54	144.13	164.72	185.31	226.49	267.67	308.85	370.62
Scotforth	131.27	153.14	175.02	196.90	240.66	284.41	328.17	393.80
Silverdale	140.15	163.50	186.86	210.22	256.94	303.65	350.37	420.44
Slyne-with-Hest	137.69	160.63	183.58	206.53	252.43	298.32	344.22	413.06
Tatham	136.06	158.74	181.41	204.09	249.44	294.80	340.15	408.18
Thurnham	136.05	158.72	181.40	204.07	249.42	294.77	340.12	408.14
Tunstall	128.75	150.20	171.66	193.12	236.04	278.95	321.87	386.24
Warton	135.36	157.92	180.48	203.04	248.16	293.28	338.40	406.08
Wennington	148.08	172.76	197.44	222.12	271.48	320.84	370.20	444.24
Whittington	137.03	159.87	182.71	205.55	251.23	296.91	342.58	411.10
Wray-with-Botton	143.67	167.61	191.56	215.50	263.39	311.28	359.17	431.00
Yealand Conyers	132.63	154.74	176.84	198.95	243.16	287.37	331.58	397.90
Yealand Redmayne	139.57	162.84	186.10	209.36	255.88	302.41	348.93	418.72

being the amounts given by multiplying the relevant amount at 4(h) or 4(i) 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 City 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 2009/10 the Lancashire County Council, the Lancashire Police Authority and the Lancashire Fire Authority have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings shown below:

<i>Valuation Band</i>	<i>Lancashire County Council £</i>	<i>Lancashire Police Authority £</i>	<i>Lancashire Fire Authority £</i>
A	738.87	94.72	41.61
B	862.01	110.51	48.54
C	985.16	126.29	55.48
D	1,108.30	142.08	62.41
E	1,354.59	173.65	76.28
F	1,600.88	205.23	90.15
G	1,847.17	236.80	104.02
H	2,216.60	284.16	124.82

- (5) That, having calculated the aggregate in each case of the amounts at 4(j) and 5 above the City 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 2009/10 for each of the categories of dwellings below:

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Non Parished Area	998.74	1,165.19	1,331.65	1,498.10	1,831.01	2,163.93	2,496.84	2,996.20
Arkolme-with-Cawood	1,012.63	1,181.40	1,350.17	1,518.94	1,856.48	2,194.03	2,531.57	3,037.88
Bolton-le-Sands	1,011.95	1,180.60	1,349.26	1,517.91	1,855.22	2,192.54	2,529.86	3,035.82
Borwick	1,005.95	1,173.60	1,341.26	1,508.91	1,844.22	2,179.54	2,514.86	3,017.82
Burrow-with-Burrow	1,009.94	1,178.26	1,346.58	1,514.90	1,851.54	2,188.20	2,524.84	3,029.80
Cantsfield	1,002.46	1,169.53	1,336.61	1,503.68	1,837.83	2,171.99	2,506.14	3,007.36
Carnforth	1,010.87	1,179.34	1,347.82	1,516.29	1,853.24	2,190.20	2,527.16	3,032.58
Caton-with-Littledale	1,009.55	1,177.81	1,346.07	1,514.32	1,850.83	2,187.36	2,523.87	3,028.64
Claughton	1,013.93	1,182.92	1,351.91	1,520.89	1,858.86	2,196.85	2,534.82	3,041.78
Cockerham	1,016.33	1,185.72	1,355.11	1,524.49	1,863.26	2,202.05	2,540.82	3,048.98
Ellel	1,010.15	1,178.50	1,346.86	1,515.21	1,851.92	2,188.64	2,525.36	3,030.42
Gressingham	1,006.91	1,174.72	1,342.54	1,510.35	1,845.98	2,181.62	2,517.26	3,020.70
Halton-with-Aughton	1,017.97	1,187.63	1,357.29	1,526.95	1,866.27	2,205.60	2,544.92	3,053.90
Heaton-with-Oxcliffe	1,006.19	1,173.88	1,341.58	1,509.27	1,844.66	2,180.06	2,515.46	3,018.54
Hornby-with-Farleton	1,015.81	1,185.10	1,354.41	1,523.70	1,862.30	2,200.91	2,539.51	3,047.40
Ireby and Leck	1,015.47	1,184.70	1,353.95	1,523.19	1,861.68	2,200.17	2,538.66	3,046.38
Melling-with-Wrayton	1,033.66	1,205.93	1,378.21	1,550.48	1,895.03	2,239.59	2,584.14	3,100.96
Middleton	1,014.10	1,183.11	1,352.13	1,521.14	1,859.17	2,197.21	2,535.24	3,042.28
Morecambe Parish Council	1,011.61	1,180.21	1,348.81	1,517.41	1,854.61	2,191.82	2,529.02	3,034.82
Nether Kellet	1,014.41	1,183.48	1,352.55	1,521.61	1,859.74	2,197.89	2,536.02	3,043.22
Over Kellet	1,014.18	1,183.20	1,352.24	1,521.26	1,859.32	2,197.38	2,535.44	3,042.52
Over Wyresdale	1,009.79	1,178.08	1,346.38	1,514.67	1,851.26	2,187.86	2,524.46	3,029.34
Overton	1,016.30	1,185.68	1,355.06	1,524.44	1,863.20	2,201.98	2,540.74	3,048.88
Priest Hutton	1,012.91	1,181.73	1,350.55	1,519.36	1,856.99	2,194.64	2,532.27	3,038.72
Quernmore	1,007.43	1,175.33	1,343.24	1,511.14	1,846.95	2,182.77	2,518.57	3,022.28
Roeburndale	998.74	1,165.19	1,331.65	1,498.10	1,831.01	2,163.93	2,496.84	2,996.20
Scotforth	1,006.47	1,174.20	1,341.95	1,509.69	1,845.18	2,180.67	2,516.16	3,019.38
Silverdale	1,015.35	1,184.56	1,353.79	1,523.01	1,861.46	2,199.91	2,538.36	3,046.02
Slyne-with-Hest	1,012.89	1,181.69	1,350.51	1,519.32	1,856.95	2,194.58	2,532.21	3,038.64
Tatham	1,011.26	1,179.80	1,348.34	1,516.88	1,853.96	2,191.06	2,528.14	3,033.76
Thurnham	1,011.25	1,179.78	1,348.33	1,516.86	1,853.94	2,191.03	2,528.11	3,033.72
Tunstall	1,003.95	1,171.26	1,338.59	1,505.91	1,840.56	2,175.21	2,509.86	3,011.82
Warton	1,010.56	1,178.98	1,347.41	1,515.83	1,852.68	2,189.54	2,526.39	3,031.66
Wennington	1,023.28	1,193.82	1,364.37	1,534.91	1,876.00	2,217.10	2,558.19	3,069.82
Whittington	1,012.23	1,180.93	1,349.64	1,518.34	1,855.75	2,193.17	2,530.57	3,036.68
Wray-with-Botton	1,018.87	1,188.67	1,358.49	1,528.29	1,867.91	2,207.54	2,547.16	3,056.58
Yealand Conyers	1,007.83	1,175.80	1,343.77	1,511.74	1,847.68	2,183.63	2,519.57	3,023.48
Yealand Redmayne	1,014.77	1,183.90	1,353.03	1,522.15	1,860.40	2,198.67	2,536.92	3,044.30

CONCLUSION OF IMPACT ASSESSMENT

(including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing)

None directly arising.

FINANCIAL IMPLICATIONS

The report is in accordance with the 2009/10 tax base and budget requirements.

The Council Tax increases for each element of the basic Band D Council Tax, together with their respective annual increases, are show below :

	2008/09	2009/10	
	£	£	%
Lancashire County Council	1,077.06	1,108.30	2.90
Lancashire Police Authority	135.96	142.08	4.50
Lancashire Fire Authority	60.16	62.41	3.74
Lancaster City Council	178.17	185.31	4.00
	<u>1,451.35</u>	<u>1,498.10</u>	<u>3.22</u>

Note that for comparative purposes, the Lancaster City Council increase shown relates to the basic City Council Tax rate excluding local precepts. This is the rate that the Secretary of State is expected to consider when considering capping. Actual year on year increases will vary, because of the recent abolition of Special Expenses from 2009/10 onwards.

DEPUTY SECTION 151 OFFICER'S COMMENTS

The deputy S151 Officer has been consulted and has no comments to add.

LEGAL IMPLICATIONS

Legal Services have been consulted and have no observations to make on this report.

DEPUTY MONITORING OFFICER'S COMMENTS

The Deputy Monitoring Officer has been consulted and has no further comments.

BACKGROUND PAPERS

Precept notices 2009/10

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