



Council Tax 2010/11 03 March 2010

Report of the Head of Financial Services

PURPOSE OF REPORT

To approve 2010/11 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 £24.740M in line with its previous resolutions regarding a 3.75% 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 Requirement for the financial year 2010/11 be set at £25,268,053.00. (City Council £24,740,000 plus Parish Precepts £528,053).
- (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 2010/11 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) 43,400.00 being the amount of its Council Tax Base for the whole District;
 - (b) 17,565.99 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	159.95	Over Kellet	349.23
	Bolton-le-Sands	1,657.82	Over Wyresdale	119.86
	Borwick	91.05	Overton	382.13
	Burrow-with-Burrow	87.54	Priest Hutton	93.35
	Cantsfield	56.01	Quernmore	231.48
	Carnforth	1,760.63	Roeburndale	23.13
	Caton-with-Littledale	1,067.62	Scotforth	135.43
	Claughton	56.80	Silverdale	797.06
	Cockerham	248.03	Slyne-with-Hest	1,338.36
	Ellel	940.39	Tatham	208.08
	Gressingham	82.48	Thurnham	246.54
	Halton-with-Aughton	890.09	Tunstall	63.35
	Heaton-with-Oxcliffe	764.72	Warton	900.14
	Hornby-with-Farleton	344.10	Wennington	59.85
	Ireby and Leck	111.77	Whittington	166.48
	Melling-with-Wrayton	150.85	Wray-with-Botton	217.94
	Middleton	217.56	Yealand Conyers	108.52
	Morecambe Town Council	11,271.25	Yealand Redmayne	154.93
	Nether Kellet	279.49		

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

- (3) That in accordance with the resolutions of Council on 03 February 2010 (minute numbers 93 and 95 refer) and Section 35 of the Local Government Finance Act 1992, it be noted that there are no expenses to be treated as the Council's special expenses.
- (4) That the following amounts be now calculated by the City Council for the year 2010/11 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
 - (a) £98,914,653 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) £73,646,600 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) £25,268,053 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) £16,396,265 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) £204.42 being the amount at 4(c) above less the amount at 4(d) above, all divided by the amount at 2(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) £528,053 being the aggregate amount of special items referred to in Section 34(1) of the Act.
 - (g) £192.25 being the amount at 4(e) above less the result given by dividing the amount at 4(f) above by the relevant amount at 2(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) £192.25 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 2(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	213.53	Over Kellet	215.87
Bolton-le-Sands	212.06	Over Wyresdale	204.76
Borwick	203.23	Overton	219.34
Burrow-with-Burrow	203.67	Priest Hutton	213.67
Cantsfield	192.25	Quernmore	205.21
Carnforth	210.43	Roeburndale	192.25
Caton-with-Littledale	212.25	Scotforth	203.77
Claughton	216.02	Silverdale	217.88
Cockerham	226.52	Slyne-with-Hest	214.31
Ellel	212.45	Tatham	212.67
Gressingham	203.77	Thurnham	210.91
Halton-with-Aughton	221.31	Tunstall	222.24
Heaton-with-Oxcliffe	203.37	Warton	210.27
Hornby-with-Farleton	217.53	Wennington	243.46
Ireby and Leck	215.41	Whittington	212.07
Melling-with-Wrayton	247.27	Wray-with-Botton	224.37
Middleton	210.64	Yealand Conyers	201.46
Morecambe Town Council	211.81	Yealand Redmayne	216.45
Nether Kellet	215.51		

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 2(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	128.17	149.53	170.89	192.25	234.97	277.69	320.42	384.50
Arkholme-with-Cawood	142.35	166.08	189.80	213.53	260.98	308.43	355.88	427.06
Bolton-le-Sands	141.37	164.94	188.50	212.06	259.18	306.31	353.43	424.12
Borwick	135.49	158.07	180.65	203.23	248.39	293.55	338.72	406.46
Burrow-with-Burrow	135.78	158.41	181.04	203.67	248.93	294.19	339.45	407.34
Cantsfield	128.17	149.53	170.89	192.25	234.97	277.69	320.42	384.50
Carnforth	140.29	163.67	187.05	210.43	257.19	303.95	350.72	420.86
Caton-with-Littledale	141.50	165.08	188.67	212.25	259.42	306.58	353.75	424.50
Cloughton	144.01	168.02	192.02	216.02	264.02	312.03	360.03	432.04
Cockerham	151.01	176.18	201.35	226.52	276.86	327.20	377.53	453.04
Ellel	141.63	165.24	188.84	212.45	259.66	306.87	354.08	424.90
Gressingham	135.85	158.49	181.13	203.77	249.05	294.33	339.62	407.54
Halton-with-Aughton	147.54	172.13	196.72	221.31	270.49	319.67	368.85	442.62
Heaton-with-Oxcliffe	135.58	158.18	180.77	203.37	248.56	293.76	338.95	406.74
Hornby-with-Farleton	145.02	169.19	193.36	217.53	265.87	314.21	362.55	435.06
Ireby and Leck	143.61	167.54	191.48	215.41	263.28	311.15	359.02	430.82
Melling-with-Wrayton	164.85	192.32	219.80	247.27	302.22	357.17	412.12	494.54
Middleton	140.43	163.83	187.24	210.64	257.45	304.26	351.07	421.28
Morecambe Town Council	141.21	164.74	188.28	211.81	258.88	305.95	353.02	423.62
Nether Kellet	143.67	167.62	191.56	215.51	263.40	311.29	359.18	431.02
Over Kellet	143.91	167.90	191.88	215.87	263.84	311.81	359.78	431.74
Over Wyresdale	136.51	159.26	182.01	204.76	250.26	295.76	341.27	409.52
Overton	146.23	170.60	194.97	219.34	268.08	316.82	365.57	438.68
Priest Hutton	142.45	166.19	189.93	213.67	261.15	308.63	356.12	427.34
Quernmore	136.81	159.61	182.41	205.21	250.81	296.41	342.02	410.42
Roeburndale	128.17	149.53	170.89	192.25	234.97	277.69	320.42	384.50
Scotforth	135.85	158.49	181.13	203.77	249.05	294.33	339.62	407.54
Silverdale	145.25	169.46	193.67	217.88	266.30	314.72	363.13	435.76
Slyne-with-Hest	142.87	166.69	190.50	214.31	261.93	309.56	357.18	428.62
Tatham	141.78	165.41	189.04	212.67	259.93	307.19	354.45	425.34
Thurnham	140.61	164.04	187.48	210.91	257.78	304.65	351.52	421.82
Tunstall	148.16	172.85	197.55	222.24	271.63	321.01	370.40	444.48
Warton	140.18	163.54	186.91	210.27	257.00	303.72	350.45	420.54
Wennington	162.31	189.36	216.41	243.46	297.56	351.66	405.77	486.92
Whittington	141.38	164.94	188.51	212.07	259.20	306.32	353.45	424.14
Wray-with-Botton	149.58	174.51	199.44	224.37	274.23	324.09	373.95	448.74
Yealand Conyers	134.31	156.69	179.08	201.46	246.23	291.00	335.77	402.92
Yealand Redmayne	144.30	168.35	192.40	216.45	264.55	312.65	360.75	432.90

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.

- (5) That it be noted that for the year 2010/11 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	97.51	42.43
B	862.01	113.77	49.51
C	985.16	130.02	56.58
D	1,108.30	146.27	63.65
E	1,354.59	178.77	77.79
F	1,600.88	211.28	91.94
G	1,847.17	243.78	106.08
H	2,216.60	292.54	127.30

- (6) 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 2010/11 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	1,006.98	1,174.82	1,342.65	1,510.47	1,846.12	2,181.79	2,517.45	3,020.94
Arkholme-with-Cawood	1,021.16	1,191.37	1,361.56	1,531.75	1,872.13	2,212.53	2,552.91	3,063.50
Bolton-le-Sands	1,020.18	1,190.23	1,360.26	1,530.28	1,870.33	2,210.41	2,550.46	3,060.56
Borwick	1,014.30	1,183.36	1,352.41	1,521.45	1,859.54	2,197.65	2,535.75	3,042.90
Burrow-with-Burrow	1,014.59	1,183.70	1,352.80	1,521.89	1,860.08	2,198.29	2,536.48	3,043.78
Cantsfield	1,006.98	1,174.82	1,342.65	1,510.47	1,846.12	2,181.79	2,517.45	3,020.94
Carnforth	1,019.10	1,188.96	1,358.81	1,528.65	1,868.34	2,208.05	2,547.75	3,057.30
Caton-with-Littledale	1,020.31	1,190.37	1,360.43	1,530.47	1,870.57	2,210.68	2,550.78	3,060.94
Claughton	1,022.82	1,193.31	1,363.78	1,534.24	1,875.17	2,216.13	2,557.06	3,068.48
Cockerham	1,029.82	1,201.47	1,373.11	1,544.74	1,888.01	2,231.30	2,574.56	3,089.48
Ellel	1,020.44	1,190.53	1,360.60	1,530.67	1,870.81	2,210.97	2,551.11	3,061.34
Gressingham	1,014.66	1,183.78	1,352.89	1,521.99	1,860.20	2,198.43	2,536.65	3,043.98
Halton-with-Aughton	1,026.35	1,197.42	1,368.48	1,539.53	1,881.64	2,223.77	2,565.88	3,079.06
Heaton-with-Oxcliffe	1,014.39	1,183.47	1,352.53	1,521.59	1,859.71	2,197.86	2,535.98	3,043.18
Hornby-with-Farleton	1,023.83	1,194.48	1,365.12	1,535.75	1,877.02	2,218.31	2,559.58	3,071.50
Ireby and Leck	1,022.42	1,192.83	1,363.24	1,533.63	1,874.43	2,215.25	2,556.05	3,067.26
Melling-with-Wrayton	1,043.66	1,217.61	1,391.56	1,565.49	1,913.37	2,261.27	2,609.15	3,130.98
Middleton	1,019.24	1,189.12	1,359.00	1,528.86	1,868.60	2,208.36	2,548.10	3,057.72
Morecambe Town Council	1,020.02	1,190.03	1,360.04	1,530.03	1,870.03	2,210.05	2,550.05	3,060.06
Nether Kellet	1,022.48	1,192.91	1,363.32	1,533.73	1,874.55	2,215.39	2,556.21	3,067.46
Over Kellet	1,022.72	1,193.19	1,363.64	1,534.09	1,874.99	2,215.91	2,556.81	3,068.18
Over Wyresdale	1,015.32	1,184.55	1,353.77	1,522.98	1,861.41	2,199.86	2,538.30	3,045.96
Overton	1,025.04	1,195.89	1,366.73	1,537.56	1,879.23	2,220.92	2,562.60	3,075.12
Priest Hutton	1,021.26	1,191.48	1,361.69	1,531.89	1,872.30	2,212.73	2,553.15	3,063.78
Quernmore	1,015.62	1,184.90	1,354.17	1,523.43	1,861.96	2,200.51	2,539.05	3,046.86
Roeburndale	1,006.98	1,174.82	1,342.65	1,510.47	1,846.12	2,181.79	2,517.45	3,020.94
Scotforth	1,014.66	1,183.78	1,352.89	1,521.99	1,860.20	2,198.43	2,536.65	3,043.98
Silverdale	1,024.06	1,194.75	1,365.43	1,536.10	1,877.45	2,218.82	2,560.16	3,072.20
Slyne-with-Hest	1,021.68	1,191.98	1,362.26	1,532.53	1,873.08	2,213.66	2,554.21	3,065.06
Tatham	1,020.59	1,190.70	1,360.80	1,530.89	1,871.08	2,211.29	2,551.48	3,061.78
Thurnham	1,019.42	1,189.33	1,359.24	1,529.13	1,868.93	2,208.75	2,548.55	3,058.26
Tunstall	1,026.97	1,198.14	1,369.31	1,540.46	1,882.78	2,225.11	2,567.43	3,080.92
Warton	1,018.99	1,188.83	1,358.67	1,528.49	1,868.15	2,207.82	2,547.48	3,056.98
Wennington	1,041.12	1,214.65	1,388.17	1,561.68	1,908.71	2,255.76	2,602.80	3,123.36
Whittington	1,020.19	1,190.23	1,360.27	1,530.29	1,870.35	2,210.42	2,550.48	3,060.58
Wray-with-Botton	1,028.39	1,199.80	1,371.20	1,542.59	1,885.38	2,228.19	2,570.98	3,085.18
Yealand Conyers	1,013.12	1,181.98	1,350.84	1,519.68	1,857.38	2,195.10	2,532.80	3,039.36
Yealand Redmayne	1,023.11	1,193.64	1,364.16	1,534.67	1,875.70	2,216.75	2,557.78	3,069.34

CONCLUSION OF IMPACT ASSESSMENT

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

No new issues directly arising.

FINANCIAL IMPLICATIONS

The report is in accordance with the 2010/11 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 :

	2009/10	2010/11	Increase	
	£	£	£	%
Lancashire County Council	1,108.30	1,108.30	0.00	0.00
Lancashire Police Authority	142.08	146.27	4.19	2.95
Lancashire Fire Authority	62.41	63.65	1.24	1.99
Lancaster City Council	185.31	192.25	6.94	3.75
	1,498.10	1,510.47	12.37	0.83

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.

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.

MONITORING OFFICER'S COMMENTS

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

BACKGROUND PAPERS

Precept notices 2010/11

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Ref: