

Council Tax 2017/18 01 March 2017

Report of the Chief Officer (Resources)

PURPOSE OF REPORT

To approve 2017/18 council tax rates for the district.

This report is public.

RECOMMENDATIONS

- (1) That it be noted that, under delegated powers in accordance with section 84 of the Local Government Act 2003, the following amounts have been calculated for the year 2017/18, 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 (the "Act"):

- (a) 40,300.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
- (b) 16,450.81 being the amount of its council tax base for the non-parished part of the district; and

(c)

<i>Parish</i>	<i>Tax Base</i>	<i>Parish</i>	<i>Tax Base</i>
Aldcliffe-with-Stodday	138.36	Nether Kellet	266.59
Arkholme-with-Cawood	166.13	Over Kellet	341.98
Bolton-le-Sands	1,620.00	Over Wyresdale	122.74
Borwick	93.87	Overton	347.35
Burrow-with-Burrow	90.51	Priest Hutton	89.27
Cantsfield	56.48	Quernmore	234.56
Carnforth	1,594.29	Roeburndale	21.47
Caton-with-Littledale	1,048.13	Scotforth	142.88
Claughton	52.81	Silverdale	820.85
Cockerham	269.80	Slyne-with-Hest	1,287.72
Ellel	972.44	Tatham	215.75
Gressingham	84.46	Thurnham	238.17
Halton-with-Aughton	958.91	Tunstall	62.04
Heaton-with-Oxcliffe	657.65	Warton	841.90
Hornby-with-Farleton	341.54	Wennington	56.55
Ireby and Leck	111.69	Whittington	168.41
Melling-with-Wrayton	141.51	Wray-with-Botton	212.96
Middleton	197.48	Yealand Conyers	109.44
Morecambe Town Council	9,515.86	Yealand Redmayne	156.64

being the amounts of its council tax base for each parish within the district.

- (2) That in accordance with section 35 of the Local Government Finance Act 1992, it be noted that there are no expenses to be treated as the City Council's special expenses.
- (3) That the following amounts be now calculated by the City Council for the year 2017/18 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £140,481,994.03 being the aggregate of the amounts which the City 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) £131,273,275.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £9,208,719.03 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the City 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) £585,719.03 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act;
 - (e) £8,623,000.00 being the council tax requirement for the Council's own purposes for 2017/18 (excluding parish precepts);
 - (f) £228.50 being the amount at 3(c) above [Item R], all divided by the amount at 1(a) above [Item T], calculated by the City Council, in accordance with section 31B of the Act, as the basic amount of its council tax for the year (including parish precepts);
 - (g) £213.97 being the amount at 3(f) above less the result given by dividing the amount at 3(d) above by the amount at 1(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 for dwellings in those parts of its district to which no parish precept relates.

Parish	Tax Rate £	Parish	Tax Rate £
Aldcliffe-with-Stodday	238.97	Nether Kellet	242.10
Arkholme-with-Cawood	234.23	Over Kellet	237.66
Bolton-le-Sands	232.93	Over Wyresdale	226.19
Borwick	224.62	Overton	242.17
Burrow-with-Burrow	225.02	Priest Hutton	236.37
Cantsfield	213.97	Quernmore	227.61
Carnforth	244.70	Roeburndale	213.97
Caton-with-Littledale	242.90	Scotforth	227.13
Claughton	213.97	Silverdale	251.67
Cockerham	243.62	Slyne-with-Hest	252.80
Ellel	241.47	Tatham	235.96
Gressingham	230.90	Thurnham	233.28
Halton-with-Aughton	246.65	Tunstall	279.17
Heaton-with-Oxcliffe	227.33	Warton	236.02
Hornby-with-Farleton	252.79	Wennington	277.97
Ireby and Leck	257.69	Whittington	237.69
Melling-with-Wrayton	274.99	Wray-with-Botton	253.69
Middleton	249.42	Yealand Conyers	237.81
Morecambe Town Council	233.56	Yealand Redmayne	244.68

being the amounts given by adding to the amount at 3(g) above the amounts of the parish precepts relating to dwellings in those parts of the district mentioned above, divided in each case by the relevant amount at 1(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 parish precepts relate.

(h) VALUATION BANDS

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Non Parished Area	142.65	166.42	190.20	213.97	261.52	309.07	356.62	427.94
Aldcliffe-with-Stodday	159.31	185.87	212.42	238.97	292.07	345.18	398.28	477.94
Arkholme-with-Cawood	156.15	182.18	208.20	234.23	286.28	338.33	390.38	468.46
Bolton-le-Sands	155.29	181.17	207.05	232.93	284.69	336.45	388.22	465.86
Borwick	149.75	174.70	199.66	224.62	274.54	324.45	374.37	449.24
Burrow-with-Burrow	150.01	175.02	200.02	225.02	275.02	325.03	375.03	450.04
Cantsfield	142.65	166.42	190.20	213.97	261.52	309.07	356.62	427.94
Carnforth	163.13	190.32	217.51	244.70	299.08	353.46	407.83	489.40
Caton-with-Littledale	161.93	188.92	215.91	242.90	296.88	350.86	404.83	485.80
Claughton	142.65	166.42	190.20	213.97	261.52	309.07	356.62	427.94
Cockerham	162.41	189.48	216.55	243.62	297.76	351.90	406.03	487.24
Ellel	160.98	187.81	214.64	241.47	295.13	348.79	402.45	482.94
Gressingham	153.93	179.59	205.24	230.90	282.21	333.52	384.83	461.80
Halton-with-Aughton	164.43	191.84	219.24	246.65	301.46	356.27	411.08	493.30
Heaton-with-Oxcliffe	151.55	176.81	202.07	227.33	277.85	328.37	378.88	454.66
Hornby-with-Farleton	168.53	196.61	224.70	252.79	308.97	365.14	421.32	505.58
Ireby and Leck	171.79	200.43	229.06	257.69	314.95	372.22	429.48	515.38
Melling-with-Wrayton	183.33	213.88	244.44	274.99	336.10	397.21	458.32	549.98
Middleton	166.28	193.99	221.71	249.42	304.85	360.27	415.70	498.84
Morecambe Town Council	155.71	181.66	207.61	233.56	285.46	337.36	389.27	467.12
Nether Kellet	161.40	188.30	215.20	242.10	295.90	349.70	403.50	484.20
Over Kellet	158.44	184.85	211.25	237.66	290.47	343.29	396.10	475.32
Over Wyresdale	150.79	175.93	201.06	226.19	276.45	326.72	376.98	452.38
Overton	161.45	188.35	215.26	242.17	295.99	349.80	403.62	484.34
Priest Hutton	157.58	183.84	210.11	236.37	288.90	341.42	393.95	472.74
Quernmore	151.74	177.03	202.32	227.61	278.19	328.77	379.35	455.22
Roeburndale	142.65	166.42	190.20	213.97	261.52	309.07	356.62	427.94
Scotforth	151.42	176.66	201.89	227.13	277.60	328.08	378.55	454.26
Silverdale	167.78	195.74	223.71	251.67	307.60	363.52	419.45	503.34
Slyne-with-Hest	168.53	196.62	224.71	252.80	308.98	365.16	421.33	505.60
Tatham	157.31	183.52	209.74	235.96	288.40	340.83	393.27	471.92
Thurnham	155.52	181.44	207.36	233.28	285.12	336.96	388.80	466.56
Tunstall	186.11	217.13	248.15	279.17	341.21	403.25	465.28	558.34
Warton	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Wennington	185.31	216.20	247.08	277.97	339.74	401.51	463.28	555.94
Whittington	158.46	184.87	211.28	237.69	290.51	343.33	396.15	475.38
Wray-with-Botton	169.13	197.31	225.50	253.69	310.07	366.44	422.82	507.38
Yealand Conyers	158.54	184.96	211.39	237.81	290.66	343.50	396.35	475.62
Yealand Redmayne	163.12	190.31	217.49	244.68	299.05	353.43	407.80	489.36

being the amounts given by multiplying the relevant amounts at 3(g) or 3(h) 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 2017/18 the Lancashire County Council, the Police and Crime Commissioner for Lancashire and the Lancashire Fire Authority have issued precepts to the City Council in accordance with Section 40 of the Act, for each category of the dwellings in the Council's area as indicated in the following table.

<i>Valuation Band</i>	<i>Lancashire County Council £</i>	<i>Police & Crime Commissioner for Lancashire £</i>	<i>Lancashire Fire Authority £</i>
A	814.49	110.30	43.67
B	950.24	128.68	50.94
C	1,085.99	147.07	58.22
D	1,221.74	165.45	65.50
E	1,493.24	202.22	80.06
F	1,764.74	238.98	94.61
G	2,036.23	275.75	109.17
H	2,443.48	330.90	131.00

- (5) That having calculated the aggregate in each case of the amounts at 3(i) and 4 above, the City Council, in accordance with Sections 30 and 36 of the Act, hereby sets the aggregate amounts shown in the tables below as the amounts of council tax for 2017/18 for each part of its area for each of the categories of dwellings.

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Non Parished Area	1,111.11	1,296.28	1,481.48	1,666.66	2,037.04	2,407.40	2,777.77	3,333.32
Aldcliffe-with-Stodday	1,127.77	1,315.73	1,503.70	1,691.66	2,067.59	2,443.51	2,819.43	3,383.32
Arkholme-with-Cawood	1,124.61	1,312.04	1,499.48	1,686.92	2,061.80	2,436.66	2,811.53	3,373.84
Bolton-le-Sands	1,123.75	1,311.03	1,498.33	1,685.62	2,060.21	2,434.78	2,809.37	3,371.24
Borwick	1,118.21	1,304.56	1,490.94	1,677.31	2,050.06	2,422.78	2,795.52	3,354.62
Burrow-with-Burrow	1,118.47	1,304.88	1,491.30	1,677.71	2,050.54	2,423.36	2,796.18	3,355.42
Cantsfield	1,111.11	1,296.28	1,481.48	1,666.66	2,037.04	2,407.40	2,777.77	3,333.32
Carnforth	1,131.59	1,320.18	1,508.79	1,697.39	2,074.60	2,451.79	2,828.98	3,394.78
Caton-with-Littledale	1,130.39	1,318.78	1,507.19	1,695.59	2,072.40	2,449.19	2,825.98	3,391.18
Claughton	1,111.11	1,296.28	1,481.48	1,666.66	2,037.04	2,407.40	2,777.77	3,333.32
Cockerham	1,130.87	1,319.34	1,507.83	1,696.31	2,073.28	2,450.23	2,827.18	3,392.62
Ellel	1,129.44	1,317.67	1,505.92	1,694.16	2,070.65	2,447.12	2,823.60	3,388.32
Gressingham	1,122.39	1,309.45	1,496.52	1,683.59	2,057.73	2,431.85	2,805.98	3,367.18
Halton-with-Aughton	1,132.89	1,321.70	1,510.52	1,699.34	2,076.98	2,454.60	2,832.23	3,398.68
Heaton-with-Oxcliffe	1,120.01	1,306.67	1,493.35	1,680.02	2,053.37	2,426.70	2,800.03	3,360.04
Hornby-with-Farleton	1,136.99	1,326.47	1,515.98	1,705.48	2,084.49	2,463.47	2,842.47	3,410.96
Ireby and Leck	1,140.25	1,330.29	1,520.34	1,710.38	2,090.47	2,470.55	2,850.63	3,420.76
Melling-with-Wrayton	1,151.79	1,343.74	1,535.72	1,727.68	2,111.62	2,495.54	2,879.47	3,455.36
Middleton	1,134.74	1,323.85	1,512.99	1,702.11	2,080.37	2,458.60	2,836.85	3,404.22
Morecambe Town Council	1,124.17	1,311.52	1,498.89	1,686.25	2,060.98	2,435.69	2,810.42	3,372.50
Nether Kellet	1,129.86	1,318.16	1,506.48	1,694.79	2,071.42	2,448.03	2,824.65	3,389.58
Over Kellet	1,126.90	1,314.71	1,502.53	1,690.35	2,065.99	2,441.62	2,817.25	3,380.70
Over Wyresdale	1,119.25	1,305.79	1,492.34	1,678.88	2,051.97	2,425.05	2,798.13	3,357.76
Overton	1,129.91	1,318.21	1,506.54	1,694.86	2,071.51	2,448.13	2,824.77	3,389.72
Priest Hutton	1,126.04	1,313.70	1,501.39	1,689.06	2,064.42	2,439.75	2,815.10	3,378.12
Quernmore	1,120.20	1,306.89	1,493.60	1,680.30	2,053.71	2,427.10	2,800.50	3,360.60
Roeburndale	1,111.11	1,296.28	1,481.48	1,666.66	2,037.04	2,407.40	2,777.77	3,333.32
Scotforth	1,119.88	1,306.52	1,493.17	1,679.82	2,053.12	2,426.41	2,799.70	3,359.64
Silverdale	1,136.24	1,325.60	1,514.99	1,704.36	2,083.12	2,461.85	2,840.60	3,408.72
Slyne-with-Hest	1,136.99	1,326.48	1,515.99	1,705.49	2,084.50	2,463.49	2,842.48	3,410.98
Tatham	1,125.77	1,313.38	1,501.02	1,688.65	2,063.92	2,439.16	2,814.42	3,377.30
Thurnham	1,123.98	1,311.30	1,498.64	1,685.97	2,060.64	2,435.29	2,809.95	3,371.94
Tunstall	1,154.57	1,346.99	1,539.43	1,731.86	2,116.73	2,501.58	2,886.43	3,463.72
Warton	1,125.81	1,313.43	1,501.08	1,688.71	2,063.99	2,439.25	2,814.52	3,377.42
Wennington	1,153.77	1,346.06	1,538.36	1,730.66	2,115.26	2,499.84	2,884.43	3,461.32
Whittington	1,126.92	1,314.73	1,502.56	1,690.38	2,066.03	2,441.66	2,817.30	3,380.76
Wray-with-Botton	1,137.59	1,327.17	1,516.78	1,706.38	2,085.59	2,464.77	2,843.97	3,412.76
Yealand Conyers	1,127.00	1,314.82	1,502.67	1,690.50	2,066.18	2,441.83	2,817.50	3,381.00
Yealand Redmayne	1,131.58	1,320.17	1,508.77	1,697.37	2,074.57	2,451.76	2,828.95	3,394.74

- (6) That it be determined that the City Council's basic amount of council tax for 2017/18 is not excessive, when compared with the principles approved under Section 52ZB of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), and therefore the City Council is not required to hold a local referendum.

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 2017/18 tax base and council tax requirements.

Annual council tax increases are shown below, excluding parish precepts. The amounts in £ terms relate to Band D properties, but the % changes apply to all Bands:

	2016/17	2017/18	Increase	
	£	£	£	%
Lancashire County Council	1,174.86	1,221.74	46.88	3.99
Lancashire Police & Crime	162.22	165.45	3.23	1.99
Lancashire Fire Authority	65.50	65.50	0.00	0.00
Lancaster City Council	208.97	213.97	5.00	2.39
	1,611.55	1,666.66	55.11	3.42(overall)

Separately, regarding parishes, the average Band D charge ranges from £0 to £65.20, resulting in year on year changes of between -100% and +53%. The average parish tax rate is £26.13. Some parishes have very small tax bases, and therefore if they decide on specific spending plans they can result in comparatively large tax rates. It should be noted that parish councils currently fall outside of the local referendum thresholds.

SECTION 151 OFFICER'S COMMENTS

The s151 Officer has finalised this report, which is in her name (as Chief Officer (Resources)).

LEGAL IMPLICATIONS

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

MONITORING OFFICER'S COMMENTS

The Monitoring Officer would remind Council that the decision on this item is one to which the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2004 and Rule 19.7 of the Council Procedure Rules apply, and accordingly there must be a recorded vote.

BACKGROUND PAPERS

Precept notices 2017/18

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