

Council Tax 2018/19 28 February 2018

Report of the Chief Officer (Resources)

PURPOSE OF REPORT

To approve 2018/19 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 2018/19, 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) 41,200.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
 - (b) 16,969.23 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	145.41	Nether Kellet	268.41
Arkholme-with-Cawood	167.88	Over Kellet	342.71
Bolton-le-Sands	1,682.52	Over Wyresdale	122.27
Borwick	89.04	Overton	348.54
Burrow-with-Burrow	101.95	Priest Hutton	87.81
Cantsfield	55.58	Quernmore	238.06
Carnforth	1,660.31	Roeburndale	21.77
Caton-with-Littledale	1,073.93	Scotforth	144.29
Claughton	55.79	Silverdale	818.62
Cockerham	265.28	Slyne-with-Hest	1,304.36
Ellel	1,021.49	Tatham	213.43
Gressingham	85.74	Thurnham	235.93
Halton-with-Aughton	966.53	Tunstall	63.52
Heaton-with-Oxcliffe	663.97	Warton	863.16
Hornby-with-Farleton	345.08	Wennington	57.13
Ireby and Leck	116.31	Whittington	164.69
Melling-with-Wrayton	144.13	Wray-with-Botton	213.11
Middleton	213.15	Yealand Conyers	111.33
Morecambe Town Council	9,603.95	Yealand Redmayne	153.59

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 2018/19 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £141,495,753.09 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) £131,798,312.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £9,697,441.09 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) £618,541.09 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act;
 - (e) £9,078,900.00 being the council tax requirement for the Council's own purposes for 2018/19 (excluding parish precepts);
 - (f) £235.37 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) £220.36 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.

(h)

<i>Parish</i>	<i>Tax Rate £</i>	<i>Parish</i>	<i>Tax Rate £</i>
Aldcliffe-with-Stodday	245.12	Nether Kellet	248.30
Arkholme-with-Cawood	240.62	Over Kellet	244.00
Bolton-le-Sands	239.70	Over Wyresdale	232.63
Borwick	231.59	Overton	249.05
Burrow-with-Burrow	235.07	Priest Hutton	243.14
Cantsfield	220.36	Quernmore	238.00
Carnforth	250.76	Roeburndale	220.36
Caton-with-Littledale	250.16	Scotforth	232.28
Cloughton	220.36	Silverdale	262.85
Cockerham	249.57	Slyne-with-Hest	266.36
Ellel	248.14	Tatham	243.01
Gressingham	242.87	Thurnham	239.86
Halton-with-Aughton	256.04	Tunstall	298.16
Heaton-with-Oxcliffe	235.89	Warton	242.30
Hornby-with-Farleton	259.98	Wennington	284.36
Ireby and Leck	264.29	Whittington	245.83
Melling-with-Wrayton	289.75	Wray-with-Botton	260.85
Middleton	253.20	Yealand Conyers	244.20
Morecambe Town Council	239.95	Yealand Redmayne	252.91

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.

(i) VALUATION BANDS

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Non Parished Area	146.91	171.39	195.88	220.36	269.33	318.30	367.27	440.72
Aldcliffe-with-Stodday	163.41	190.65	217.88	245.12	299.59	354.06	408.53	490.24
Arkholme-with-Cawood	160.41	187.15	213.88	240.62	294.09	347.56	401.03	481.24
Bolton-le-Sands	159.80	186.43	213.07	239.70	292.97	346.23	399.50	479.40
Borwick	154.39	180.13	205.86	231.59	283.05	334.52	385.98	463.18
Burrow-with-Burrow	156.71	182.83	208.95	235.07	287.31	339.55	391.78	470.14
Cantsfield	146.91	171.39	195.88	220.36	269.33	318.30	367.27	440.72
Carnforth	167.17	195.04	222.90	250.76	306.48	362.21	417.93	501.52
Caton-with-Littledale	166.77	194.57	222.36	250.16	305.75	361.34	416.93	500.32
Claughton	146.91	171.39	195.88	220.36	269.33	318.30	367.27	440.72
Cockerham	166.38	194.11	221.84	249.57	305.03	360.49	415.95	499.14
Ellel	165.43	193.00	220.57	248.14	303.28	358.42	413.57	496.28
Gressingham	161.91	188.90	215.88	242.87	296.84	350.81	404.78	485.74
Halton-with-Aughton	170.69	199.14	227.59	256.04	312.94	369.84	426.73	512.08
Heaton-with-Oxcliffe	157.26	183.47	209.68	235.89	288.31	340.73	393.15	471.78
Hornby-with-Farleton	173.32	202.21	231.09	259.98	317.75	375.53	433.30	519.96
Ireby and Leck	176.19	205.56	234.92	264.29	323.02	381.75	440.48	528.58
Melling-with-Wrayton	193.17	225.36	257.56	289.75	354.14	418.53	482.92	579.50
Middleton	168.80	196.93	225.07	253.20	309.47	365.73	422.00	506.40
Morecambe Town Council	159.97	186.63	213.29	239.95	293.27	346.59	399.92	479.90
Nether Kellet	165.53	193.12	220.71	248.30	303.48	358.66	413.83	496.60
Over Kellet	162.67	189.78	216.89	244.00	298.22	352.44	406.67	488.00
Over Wyresdale	155.09	180.93	206.78	232.63	284.33	336.02	387.72	465.26
Overton	166.03	193.71	221.38	249.05	304.39	359.74	415.08	498.10
Priest Hutton	162.09	189.11	216.12	243.14	297.17	351.20	405.23	486.28
Quernmore	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Roeburndale	146.91	171.39	195.88	220.36	269.33	318.30	367.27	440.72
Scotforth	154.85	180.66	206.47	232.28	283.90	335.52	387.13	464.56
Silverdale	175.23	204.44	233.64	262.85	321.26	379.67	438.08	525.70
Slyne-with-Hest	177.57	207.17	236.76	266.36	325.55	384.74	443.93	532.72
Tatham	162.01	189.01	216.01	243.01	297.01	351.01	405.02	486.02
Thurnham	159.91	186.56	213.21	239.86	293.16	346.46	399.77	479.72
Tunstall	198.77	231.90	265.03	298.16	364.42	430.68	496.93	596.32
Warton	161.53	188.46	215.38	242.30	296.14	349.99	403.83	484.60
Wennington	189.57	221.17	252.76	284.36	347.55	410.74	473.93	568.72
Whittington	163.89	191.20	218.52	245.83	300.46	355.09	409.72	491.66
Wray-with-Botton	173.90	202.88	231.87	260.85	318.82	376.78	434.75	521.70
Yealand Conyers	162.80	189.93	217.07	244.20	298.47	352.73	407.00	488.40
Yealand Redmayne	168.61	196.71	224.81	252.91	309.11	365.31	421.52	505.82

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 2018/19 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	863.28	118.30	44.97
B	1,007.16	138.02	52.47
C	1,151.04	157.73	59.96
D	1,294.92	177.45	67.46
E	1,582.68	216.88	82.45
F	1,870.44	256.32	97.44
G	2,158.20	295.75	112.43
H	2,589.84	354.90	134.92

- (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 2018/19 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	1,173.46	1,369.04	1,564.61	1,760.19	2,151.34	2,542.50	2,933.65	3,520.38
Aldcliffe-with-Stodday	1,189.96	1,388.30	1,586.61	1,784.95	2,181.60	2,578.26	2,974.91	3,569.90
Arkholme-with-Cawood	1,186.96	1,384.80	1,582.61	1,780.45	2,176.10	2,571.76	2,967.41	3,560.90
Bolton-le-Sands	1,186.35	1,384.08	1,581.80	1,779.53	2,174.98	2,570.43	2,965.88	3,559.06
Borwick	1,180.94	1,377.78	1,574.59	1,771.42	2,165.06	2,558.72	2,952.36	3,542.84
Burrow-with-Burrow	1,183.26	1,380.48	1,577.68	1,774.90	2,169.32	2,563.75	2,958.16	3,549.80
Cantsfield	1,173.46	1,369.04	1,564.61	1,760.19	2,151.34	2,542.50	2,933.65	3,520.38
Carnforth	1,193.72	1,392.69	1,591.63	1,790.59	2,188.49	2,586.41	2,984.31	3,581.18
Caton-with-Littledale	1,193.32	1,392.22	1,591.09	1,789.99	2,187.76	2,585.54	2,983.31	3,579.98
Claughton	1,173.46	1,369.04	1,564.61	1,760.19	2,151.34	2,542.50	2,933.65	3,520.38
Cockerham	1,192.93	1,391.76	1,590.57	1,789.40	2,187.04	2,584.69	2,982.33	3,578.80
Ellel	1,191.98	1,390.65	1,589.30	1,787.97	2,185.29	2,582.62	2,979.95	3,575.94
Gressingham	1,188.46	1,386.55	1,584.61	1,782.70	2,178.85	2,575.01	2,971.16	3,565.40
Halton-with-Aughton	1,197.24	1,396.79	1,596.32	1,795.87	2,194.95	2,594.04	2,993.11	3,591.74
Heaton-with-Oxcliffe	1,183.81	1,381.12	1,578.41	1,775.72	2,170.32	2,564.93	2,959.53	3,551.44
Hornby-with-Farleton	1,199.87	1,399.86	1,599.82	1,799.81	2,199.76	2,599.73	2,999.68	3,599.62
Ireby and Leck	1,202.74	1,403.21	1,603.65	1,804.12	2,205.03	2,605.95	3,006.86	3,608.24
Melling-with-Wrayton	1,219.72	1,423.01	1,626.29	1,829.58	2,236.15	2,642.73	3,049.30	3,659.16
Middleton	1,195.35	1,394.58	1,593.80	1,793.03	2,191.48	2,589.93	2,988.38	3,586.06
Morecambe Town Council	1,186.52	1,384.28	1,582.02	1,779.78	2,175.28	2,570.79	2,966.30	3,559.56
Nether Kellet	1,192.08	1,390.77	1,589.44	1,788.13	2,185.49	2,582.86	2,980.21	3,576.26
Over Kellet	1,189.22	1,387.43	1,585.62	1,783.83	2,180.23	2,576.64	2,973.05	3,567.66
Over Wyresdale	1,181.64	1,378.58	1,575.51	1,772.46	2,166.34	2,560.22	2,954.10	3,544.92
Overton	1,192.58	1,391.36	1,590.11	1,788.88	2,186.40	2,583.94	2,981.46	3,577.76
Priest Hutton	1,188.64	1,386.76	1,584.85	1,782.97	2,179.18	2,575.40	2,971.61	3,565.94
Quernmore	1,185.22	1,382.76	1,580.29	1,777.83	2,172.90	2,567.98	2,963.05	3,555.66
Roeburndale	1,173.46	1,369.04	1,564.61	1,760.19	2,151.34	2,542.50	2,933.65	3,520.38
Scotforth	1,181.40	1,378.31	1,575.20	1,772.11	2,165.91	2,559.72	2,953.51	3,544.22
Silverdale	1,201.78	1,402.09	1,602.37	1,802.68	2,203.27	2,603.87	3,004.46	3,605.36
Slyne-with-Hest	1,204.12	1,404.82	1,605.49	1,806.19	2,207.56	2,608.94	3,010.31	3,612.38
Tatham	1,188.56	1,386.66	1,584.74	1,782.84	2,179.02	2,575.21	2,971.40	3,565.68
Thurnham	1,186.46	1,384.21	1,581.94	1,779.69	2,175.17	2,570.66	2,966.15	3,559.38
Tunstall	1,225.32	1,429.55	1,633.76	1,837.99	2,246.43	2,654.88	3,063.31	3,675.98
Warton	1,188.08	1,386.11	1,584.11	1,782.13	2,178.15	2,574.19	2,970.21	3,564.26
Wennington	1,216.12	1,418.82	1,621.49	1,824.19	2,229.56	2,634.94	3,040.31	3,648.38
Whittington	1,190.44	1,388.85	1,587.25	1,785.66	2,182.47	2,579.29	2,976.10	3,571.32
Wray-with-Botton	1,200.45	1,400.53	1,600.60	1,800.68	2,200.83	2,600.98	3,001.13	3,601.36
Yealand Conyers	1,189.35	1,387.58	1,585.80	1,784.03	2,180.48	2,576.93	2,973.38	3,568.06
Yealand Redmayne	1,195.16	1,394.36	1,593.54	1,792.74	2,191.12	2,589.51	2,987.90	3,585.48

- (6) That it be determined that the City Council's basic amount of council tax for 2018/19 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 2018/19 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:

	2017/18	2018/19	Increase	
	£	£	£	%
Lancashire County Council	1,221.74	1,294.92	73.18	5.99
Lancashire Police & Crime	165.45	177.45	12.00	7.25
Lancashire Fire Authority	65.50	67.46	1.96	2.99
Lancaster City Council	213.97	220.36	6.39	2.99
	1,666.66	1,760.19	93.53	5.61(overall)

Separately, regarding parishes, the average Band D charge ranges from £0 to £77.80, resulting in year on year changes of between -9% and +33%. The average parish tax rate is £27.58. 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.

DEPUTY MONITORING OFFICER'S COMMENTS

The Deputy 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 2018/19

Contact Officer: Nadine Muschamp

Telephone: 01524 582117

E-mail: nmuschamp@lancaster.gov.uk

Ref: