

**Council Tax 2023/24
22 February 2023**

Report of Chief Finance Officer

PURPOSE OF REPORT

To approve 2023/24 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 2023/24, 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) 42,579.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
 - (b) 25,073.31 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	146.82	Nether Kellet	279.11
Arkholme-with-Cawood	173.47	Over Kellet	366.88
Bolton-le-Sands	1,686.59	Over Wyresdale	126.94
Borwick	88.58	Overton	371.51
Burrow-with-Burrow	108.22	Priest Hutton	93.34
Cantsfield	57.54	Quernmore	243.29
Carnforth	1,784.99	Roeburndale	21.04
Caton-with-Littledale	1,104.61	Scotforth	165.11
Cloughton	53.47	Silverdale	817.83
Cockerham	288.25	Slyne-with-Hest	1,311.12
Ellel	1,125.96	Tatham	215.43
Gressingham	83.04	Thurnham	241.58
Halton-with-Aughton	1,161.15	Tunstall	63.52
Heaton-with-Oxcliffe	673.31	Warton	894.44
Hornby-with-Farleton	344.77	Wennington	63.25
Ireby and Leck	115.02	Whittington	164.34
Melling-with-Wrayton	149.18	Wray-with-Botton	217.53
Middleton	217.66	Yealand Conyers	112.83
Morecambe Town Council	9,790.38	Yealand Redmayne	150.88

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 2023/24 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £109,116,919.96 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) £97,493,160.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £11,623,759.96 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) All town and parish councils except Morecambe Town Council have notified Lancaster of their precept requirement for 2023-24. For Morecambe it has been assumed that they will raise a precept based on maintaining the same Band D charge. The resulting aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act is £1,013,740.96;
 - (e) £10,610,019.00 being the council tax requirement for the Council's own purposes for 2023/24 (excluding parish precepts);
 - (f) £272.99 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) £249.18 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)

Parish	Tax Rate £	Parish	Tax Rate £
Aldcliffe-with-Stodday	288.68	Nether Kellet	289.49
Arkholme-with-Cawood	269.58	Over Kellet	273.44
Bolton-le-Sands	270.82	Over Wyresdale	261.00
Borwick	260.47	Overton	277.25
Burrow-with-Burrow	269.51	Priest Hutton	281.32
Cantsfield	249.18	Quernmore	262.33
Carnforth	305.92	Roeburndale	249.18
Caton-with-Littledale	281.77	Scotforth	263.11
Cloughton	249.18	Silverdale	319.92
Cockerham	283.94	Slyne-with-Hest	298.76
Ellel	279.89	Tatham	277.23
Gressingham	290.12	Thurnham	275.67
Halton-with-Aughton	290.00	Tunstall	311.83
Heaton-with-Oxcliffe	266.51	Warton	273.14
Hornby-with-Farleton	300.60	Wennington	372.52
Ireby and Leck	306.55	Whittington	286.78
Melling-with-Wrayton	338.33	Wray-with-Botton	295.40
Middleton	319.24	Yealand Conyers	282.80
* Morecambe Town Council	293.29	Yealand Redmayne	292.26

** Morecambe Town Council is yet to confirm its 2023/24 precept. The same charges as in 2022/23 have been assumed but this is subject to change*

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	166.12	193.81	221.49	249.18	304.55	359.93	415.30	498.36
Aldcliffe-with-Stodday	192.45	224.53	256.60	288.68	352.83	416.98	481.13	577.36
Arkholme-with-Cawood	179.72	209.67	239.63	269.58	329.49	389.39	449.30	539.16
Bolton-le-Sands	180.55	210.64	240.73	270.82	331.00	391.18	451.37	541.64
Borwick	173.65	202.59	231.53	260.47	318.35	376.23	434.12	520.94
Burrow-with-Burrow	179.67	209.62	239.56	269.51	329.40	389.29	449.18	539.02
Cantsfield	166.12	193.81	221.49	249.18	304.55	359.93	415.30	498.36
Carnforth	203.95	237.94	271.93	305.92	373.90	441.88	509.87	611.84
Caton-with-Littledale	187.85	219.15	250.46	281.77	344.39	407.00	469.62	563.54
Claughton	166.12	193.81	221.49	249.18	304.55	359.93	415.30	498.36
Cockerham	189.29	220.84	252.39	283.94	347.04	410.14	473.23	567.88
Ellel	186.59	217.69	248.79	279.89	342.09	404.29	466.48	559.78
Gressingham	193.41	225.65	257.88	290.12	354.59	419.06	483.53	580.24
Halton-with-Aughton	193.33	225.56	257.78	290.00	354.44	418.89	483.33	580.00
Heaton-with-Oxcliffe	177.67	207.29	236.90	266.51	325.73	384.96	444.18	533.02
Hornby-with-Farleton	200.40	233.80	267.20	300.60	367.40	434.20	501.00	601.20
Ireby and Leck	204.37	238.43	272.49	306.55	374.67	442.79	510.92	613.10
Melling-with-Wrayton	225.55	263.15	300.74	338.33	413.51	488.70	563.88	676.66
Middleton	212.83	248.30	283.77	319.24	390.18	461.12	532.07	638.48
* Morecambe Town Council	195.53	228.11	260.70	293.29	358.47	423.64	488.82	586.58
Nether Kellet	192.99	225.16	257.32	289.49	353.82	418.15	482.48	578.98
Over Kellet	182.29	212.68	243.06	273.44	334.20	394.97	455.73	546.88
Over Wyresdale	174.00	203.00	232.00	261.00	319.00	377.00	435.00	522.00
Overton	184.83	215.64	246.44	277.25	338.86	400.47	462.08	554.50
Priest Hutton	187.55	218.80	250.06	281.32	343.84	406.35	468.87	562.64
Quernmore	174.89	204.03	233.18	262.33	320.63	378.92	437.22	524.66
Roeburndale	166.12	193.81	221.49	249.18	304.55	359.93	415.30	498.36
Scotforth	175.41	204.64	233.88	263.11	321.58	380.05	438.52	526.22
Silverdale	213.28	248.83	284.37	319.92	391.01	462.11	533.20	639.84
Slyne-with-Hest	199.17	232.37	265.56	298.76	365.15	431.54	497.93	597.52
Tatham	184.82	215.62	246.43	277.23	338.84	400.44	462.05	554.46
Thurnham	183.78	214.41	245.04	275.67	336.93	398.19	459.45	551.34
Tunstall	207.89	242.53	277.18	311.83	381.13	450.42	519.72	623.66
Warton	182.09	212.44	242.79	273.14	333.84	394.54	455.23	546.28
Wennington	248.35	289.74	331.13	372.52	455.30	538.08	620.87	745.04
Whittington	191.19	223.05	254.92	286.78	350.51	414.24	477.97	573.56
Wray-with-Botton	196.93	229.76	262.58	295.40	361.04	426.69	492.33	590.80
Yealand Conyers	188.53	219.96	251.38	282.80	345.64	408.49	471.33	565.60
Yealand Redmayne	194.84	227.31	259.79	292.26	357.21	422.15	487.10	584.52

* Morecambe Town Council is yet to confirm its 2023/24 precept. The same charges as in 2022/23 have been assumed but this is subject to change

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 2023/24 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.

Valuation Band	Lancashire County Council £	Police & Crime Commissioner for Lancashire £	Lancashire Fire Authority £
A	1,049.81	167.63	54.85
B	1,224.77	195.57	63.99
C	1,399.74	223.51	73.13
D	1,574.71	251.45	82.27
E	1,924.65	307.33	100.55
F	2,274.58	363.21	118.83
G	2,624.52	419.08	137.12
H	3,149.42	502.90	164.54

- (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 2023/24 for each part of its area for each of the categories of dwellings.

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Non Parished Area	1,438.41	1,678.14	1,917.87	2,157.61	2,637.08	3,116.55	3,596.02	4,315.22
Aldcliffe-with-Stodday	1,464.74	1,708.86	1,952.98	2,197.11	2,685.36	3,173.60	3,661.85	4,394.22
Arkhholme-with-Cawood	1,452.01	1,694.00	1,936.01	2,178.01	2,662.02	3,146.01	3,630.02	4,356.02
Bolton-le-Sands	1,452.84	1,694.97	1,937.11	2,179.25	2,663.53	3,147.80	3,632.09	4,358.50
Borwick	1,445.94	1,686.92	1,927.91	2,168.90	2,650.88	3,132.85	3,614.84	4,337.80
Burrow-with-Burrow	1,451.96	1,693.95	1,935.94	2,177.94	2,661.93	3,145.91	3,629.90	4,355.88
Cantsfield	1,438.41	1,678.14	1,917.87	2,157.61	2,637.08	3,116.55	3,596.02	4,315.22
Carnforth	1,476.24	1,722.27	1,968.31	2,214.35	2,706.43	3,198.50	3,690.59	4,428.70
Caton-with-Littledale	1,460.14	1,703.48	1,946.84	2,190.20	2,676.92	3,163.62	3,650.34	4,380.40
Cloughton	1,438.41	1,678.14	1,917.87	2,157.61	2,637.08	3,116.55	3,596.02	4,315.22
Cockerham	1,461.58	1,705.17	1,948.77	2,192.37	2,679.57	3,166.76	3,653.95	4,384.74
Ellel	1,458.88	1,702.02	1,945.17	2,188.32	2,674.62	3,160.91	3,647.20	4,376.64
Gressingham	1,465.70	1,709.98	1,954.26	2,198.55	2,687.12	3,175.68	3,664.25	4,397.10
Halton-with-Aughton	1,465.62	1,709.89	1,954.16	2,198.43	2,686.97	3,175.51	3,664.05	4,396.86
Heaton-with-Oxcliffe	1,449.96	1,691.62	1,933.28	2,174.94	2,658.26	3,141.58	3,624.90	4,349.88
Hornby-with-Farleton	1,472.69	1,718.13	1,963.58	2,209.03	2,699.93	3,190.82	3,681.72	4,418.06
Ireby and Leck	1,476.66	1,722.76	1,968.87	2,214.98	2,707.20	3,199.41	3,691.64	4,429.96
Melling-with-Wrayton	1,497.84	1,747.48	1,997.12	2,246.76	2,746.04	3,245.32	3,744.60	4,493.52
Middleton	1,485.12	1,732.63	1,980.15	2,227.67	2,722.71	3,217.74	3,712.79	4,455.34
*Morecambe Town Council								
	1,467.82	1,712.44	1,957.08	2,201.72	2,691.00	3,180.26	3,669.54	4,403.44
Nether Kellet	1,465.28	1,709.49	1,953.70	2,197.92	2,686.35	3,174.77	3,663.20	4,395.84
Over Kellet	1,454.58	1,697.01	1,939.44	2,181.87	2,666.73	3,151.59	3,636.45	4,363.74
Over Wyresdale	1,446.29	1,687.33	1,928.38	2,169.43	2,651.53	3,133.62	3,615.72	4,338.86
Overton	1,457.12	1,699.97	1,942.82	2,185.68	2,671.39	3,157.09	3,642.80	4,371.36
Priest Hutton	1,459.84	1,703.13	1,946.44	2,189.75	2,676.37	3,162.97	3,649.59	4,379.50
Quernmore	1,447.18	1,688.36	1,929.56	2,170.76	2,653.16	3,135.54	3,617.94	4,341.52
Roeburndale	1,438.41	1,678.14	1,917.87	2,157.61	2,637.08	3,116.55	3,596.02	4,315.22
Scotforth	1,447.70	1,688.97	1,930.26	2,171.54	2,654.11	3,136.67	3,619.24	4,343.08
Silverdale	1,485.57	1,733.16	1,980.75	2,228.35	2,723.54	3,218.73	3,713.92	4,456.70
Slyne-with-Hest	1,471.46	1,716.70	1,961.94	2,207.19	2,697.68	3,188.16	3,678.65	4,414.38
Tatham	1,457.11	1,699.95	1,942.81	2,185.66	2,671.37	3,157.06	3,642.77	4,371.32
Thurnham	1,456.07	1,698.74	1,941.42	2,184.10	2,669.46	3,154.81	3,640.17	4,368.20
Tunstall	1,480.18	1,726.86	1,973.56	2,220.26	2,713.66	3,207.04	3,700.44	4,440.52
Warton	1,454.38	1,696.77	1,939.17	2,181.57	2,666.37	3,151.16	3,635.95	4,363.14
Wennington	1,520.64	1,774.07	2,027.51	2,280.95	2,787.83	3,294.70	3,801.59	4,561.90
Whittington	1,463.48	1,707.38	1,951.30	2,195.21	2,683.04	3,170.86	3,658.69	4,390.42
Wray-with-Botton	1,469.22	1,714.09	1,958.96	2,203.83	2,693.57	3,183.31	3,673.05	4,407.66
Yealand Conyers	1,460.82	1,704.29	1,947.76	2,191.23	2,678.17	3,165.11	3,652.05	4,382.46
Yealand Redmayne	1,467.13	1,711.64	1,956.17	2,200.69	2,689.74	3,178.77	3,667.82	4,401.38

** Morecambe Town Council is yet to confirm its 2023/24 precept. The same charges as in 2022/23 have been assumed but this is subject to change*

- (6) That it be determined that the City Council's basic amount of council tax for 2023/24 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

No new issues directly arising.

FINANCIAL IMPLICATIONS

The report is in accordance with the 2023/24 tax base and council tax requirements.

Annual council tax increases in respect of Band D properties are shown below, excluding parish precepts.

	2022/23	2023/24	Increase	
	£	£	£	%
Lancashire County Council	1,514.29	1,574.71	60.42	3.99
Lancashire Police & Crime	236.45	251.45	15.00	6.34
Lancashire Fire Authority	77.27	82.27	5.00	6.47
Lancaster City Council	241.95	249.18	7.23	2.99
	2,069.96	2,157.61	87.65	4.23

Separately, regarding parishes, the Band D charge increase ranges from £-23.94 to +£13.96, resulting in year-on-year changes of between -27.65% and +46.27%. The average parish tax rate is £36.53. 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.

OTHER RESOURCE IMPLICATIONS

None directly arising.

SECTION 151 OFFICER'S COMMENTS

The s151 Officer has finalised this report, which is in his name as Chief Finance Officer.

LEGAL IMPLICATIONS

Legal Services have been consulted and have no further comments.

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

Council 25 January 2023

[Agenda for Council on Wednesday, 25th January 2023, 6.00 p.m. - Lancaster City Council](#)

Precept Notices

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