



LATE REPORT

Council

Wednesday, 23 February 2022

The following report was received too late to be included on the main agenda for this meeting, as figures were awaited for inclusion in the report from other bodies.

The report was marked 'to follow'. It is now enclosed, as follows:

Agenda Item Number	Page	Title	Reason for Late Report
14	2 - 7	COUNCIL TAX 2022/23	Some of the figures were not available at time of agenda publication.

COUNCIL

**Council Tax 2022/23
23 February 2022**

Report of Chief Finance Officer

PURPOSE OF REPORT
To approve 2022/23 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 2022/23, 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) 42,060.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
 - (b) 24,595.31 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	147.29	Nether Kellet	276.27
Arkholme-with-Cawood	171.21	Over Kellet	350.80
Bolton-le-Sands	1,685.70	Over Wyresdale	126.23
Borwick	87.72	Overton	376.60
Burrow-with-Burrow	104.36	Priest Hutton	94.75
Cantsfield	57.86	Quernmore	243.95
Carnforth	1,650.22	Roeburndale	21.47
Caton-with-Littledale	1,094.59	Scotforth	170.42
Cloughton	58.40	Silverdale	822.34
Cockerham	293.90	Slyne-with-Hest	1,302.67
Ellel	1,061.26	Tatham	212.05
Gressingham	85.73	Thurnham	236.65
Halton-with-Aughton	1,086.34	Tunstall	63.52
Heaton-with-Oxcliffe	657.04	Warton	887.99
Hornby-with-Farleton	342.80	Wennington	60.40
Ireby and Leck	111.44	Whittington	164.17
Melling-with-Wrayton	148.40	Wray-with-Botton	215.56
Middleton	221.20	Yealand Conyers	111.92
Morecambe Town Council	9,640.62	Yealand Redmayne	151.47

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 2022/23 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:

- (a) £115,651,666.98 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) £104,505,567.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
- (c) £11,146,099.98 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) £969,682.98 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act;
- (e) £10,176,417.00 being the council tax requirement for the Council's own purposes for 2022/23 (excluding parish precepts);
- (f) £265.00 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) £241.95 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	279.97	Nether Kellet	280.73
Arkholme-with-Cawood	262.61	Over Kellet	265.61
Bolton-le-Sands	263.59	Over Wyresdale	257.79
Borwick	253.35	Overton	269.64
Burrow-with-Burrow	261.11	Priest Hutton	273.61
Cantsfield	241.95	Quernmore	255.07
Carnforth	296.49	Roeburndale	241.95
Caton-with-Littledale	274.55	Scotforth	255.45
Cloughton	241.95	Silverdale	298.73
Cockerham	272.01	Slyne-with-Hest	291.85
Ellel	272.66	Tatham	270.49
Gressingham	269.94	Thurnham	268.99
Halton-with-Aughton	281.47	Tunstall	328.54
Heaton-with-Oxcliffe	258.86	Warton	265.38
Hornby-with-Farleton	288.56	Wennington	359.95
Ireby and Leck	301.17	Whittington	278.50
Melling-with-Wrayton	327.94	Wray-with-Botton	286.16
Middleton	308.32	Yealand Conyers	268.75
Morecambe Town Council	286.06	Yealand Redmayne	282.80

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	161.30	188.18	215.07	241.95	295.72	349.48	403.25	483.90
Aldcliffe-with-Stodday	186.65	217.75	248.86	279.97	342.19	404.40	466.62	559.94
Arkholme-with-Cawood	175.07	204.25	233.43	262.61	320.97	379.33	437.68	525.22
Bolton-le-Sands	175.73	205.01	234.30	263.59	322.17	380.74	439.32	527.18
Borwick	168.90	197.05	225.20	253.35	309.65	365.95	422.25	506.70
Burrow-with-Burrow	174.07	203.09	232.10	261.11	319.13	377.16	435.18	522.22
Cantsfield	161.30	188.18	215.07	241.95	295.72	349.48	403.25	483.90
Carnforth	197.66	230.60	263.55	296.49	362.38	428.26	494.15	592.98
Caton-with-Littledale	183.03	213.54	244.04	274.55	335.56	396.57	457.58	549.10
Claughton	161.30	188.18	215.07	241.95	295.72	349.48	403.25	483.90
Cockerham	181.34	211.56	241.79	272.01	332.46	392.90	453.35	544.02
Ellel	181.77	212.07	242.36	272.66	333.25	393.84	454.43	545.32
Gressingham	179.96	209.95	239.95	269.94	329.93	389.91	449.90	539.88
Halton-with-Aughton	187.65	218.92	250.20	281.47	344.02	406.57	469.12	562.94
Heaton-with-Oxcliffe	172.57	201.34	230.10	258.86	316.38	373.91	431.43	517.72
Hornby-with-Farleton	192.37	224.44	256.50	288.56	352.68	416.81	480.93	577.12
Ireby and Leck	200.78	234.24	267.71	301.17	368.10	435.02	501.95	602.34
Melling-with-Wrayton	218.63	255.06	291.50	327.94	400.82	473.69	546.57	655.88
Middleton	205.55	239.80	274.06	308.32	376.84	445.35	513.87	616.64
Morecambe Town Council	190.71	222.49	254.28	286.06	349.63	413.20	476.77	572.12
Nether Kellet	187.15	218.35	249.54	280.73	343.11	405.50	467.88	561.46
Over Kellet	177.07	206.59	236.10	265.61	324.63	383.66	442.68	531.22
Over Wyresdale	171.86	200.50	229.15	257.79	315.08	372.36	429.65	515.58
Overton	179.76	209.72	239.68	269.64	329.56	389.48	449.40	539.28
Priest Hutton	182.41	212.81	243.21	273.61	334.41	395.21	456.02	547.22
Quernmore	170.05	198.39	226.73	255.07	311.75	368.43	425.12	510.14
Roeburndale	161.30	188.18	215.07	241.95	295.72	349.48	403.25	483.90
Scotforth	170.30	198.68	227.07	255.45	312.22	368.98	425.75	510.90
Silverdale	199.15	232.35	265.54	298.73	365.11	431.50	497.88	597.46
Slyne-with-Hest	194.57	226.99	259.42	291.85	356.71	421.56	486.42	583.70
Tatham	180.33	210.38	240.44	270.49	330.60	390.71	450.82	540.98
Thurnham	179.33	209.21	239.10	268.99	328.77	388.54	448.32	537.98
Tunstall	219.03	255.53	292.04	328.54	401.55	474.56	547.57	657.08
Warton	176.92	206.41	235.89	265.38	324.35	383.33	442.30	530.76
Wennington	239.97	279.96	319.96	359.95	439.94	519.93	599.92	719.90
Whittington	185.67	216.61	247.56	278.50	340.39	402.28	464.17	557.00
Wray-with-Botton	190.77	222.57	254.36	286.16	349.75	413.34	476.93	572.32
Yealand Conyers	179.17	209.03	238.89	268.75	328.47	388.19	447.92	537.50
Yealand Redmayne	188.53	219.96	251.38	282.80	345.64	408.49	471.33	565.60

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 2022/23 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	1,009.53	157.63	51.51
B	1,177.78	183.91	60.10
C	1,346.04	210.18	68.68
D	1,514.29	236.45	77.27
E	1,850.80	288.99	94.44
F	2,187.31	341.54	111.61
G	2,523.82	394.08	128.78
H	3,028.58	472.90	154.54

- (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 2022/23 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	1,379.97	1,609.97	1,839.97	2,069.96	2,529.95	2,989.94	3,449.93	4,139.92
Aldcliffe-with-Stodday	1,405.32	1,639.54	1,873.76	2,107.98	2,576.42	3,044.86	3,513.30	4,215.96
Arkhholme-with-Cawood	1,393.74	1,626.04	1,858.33	2,090.62	2,555.20	3,019.79	3,484.36	4,181.24
Bolton-le-Sands	1,394.40	1,626.80	1,859.20	2,091.60	2,556.40	3,021.20	3,486.00	4,183.20
Borwick	1,387.57	1,618.84	1,850.10	2,081.36	2,543.88	3,006.41	3,468.93	4,162.72
Burrow-with-Burrow	1,392.74	1,624.88	1,857.00	2,089.12	2,553.36	3,017.62	3,481.86	4,178.24
Cantsfield	1,379.97	1,609.97	1,839.97	2,069.96	2,529.95	2,989.94	3,449.93	4,139.92
Carnforth	1,416.33	1,652.39	1,888.45	2,124.50	2,596.61	3,068.72	3,540.83	4,249.00
Caton-with-Littledale	1,401.70	1,635.33	1,868.94	2,102.56	2,569.79	3,037.03	3,504.26	4,205.12
Cloughton	1,379.97	1,609.97	1,839.97	2,069.96	2,529.95	2,989.94	3,449.93	4,139.92
Cockerham	1,400.01	1,633.35	1,866.69	2,100.02	2,566.69	3,033.36	3,500.03	4,200.04
Ellel	1,400.44	1,633.86	1,867.26	2,100.67	2,567.48	3,034.30	3,501.11	4,201.34
Gressingham	1,398.63	1,631.74	1,864.85	2,097.95	2,564.16	3,030.37	3,496.58	4,195.90
Halton-with-Aughton	1,406.32	1,640.71	1,875.10	2,109.48	2,578.25	3,047.03	3,515.80	4,218.96
Heaton-with-Oxcliffe	1,391.24	1,623.13	1,855.00	2,086.87	2,550.61	3,014.37	3,478.11	4,173.74
Hornby-with-Farleton	1,411.04	1,646.23	1,881.40	2,116.57	2,586.91	3,057.27	3,527.61	4,233.14
Ireby and Leck	1,419.45	1,656.03	1,892.61	2,129.18	2,602.33	3,075.48	3,548.63	4,258.36
Melling-with-Wrayton	1,437.30	1,676.85	1,916.40	2,155.95	2,635.05	3,114.15	3,593.25	4,311.90
Middleton	1,424.22	1,661.59	1,898.96	2,136.33	2,611.07	3,085.81	3,560.55	4,272.66
Morecambe Town Council	1,409.38	1,644.28	1,879.18	2,114.07	2,583.86	3,053.66	3,523.45	4,228.14
Nether Kellet	1,405.82	1,640.14	1,874.44	2,108.74	2,577.34	3,045.96	3,514.56	4,217.48
Over Kellet	1,395.74	1,628.38	1,861.00	2,093.62	2,558.86	3,024.12	3,489.36	4,187.24
Over Wyresdale	1,390.53	1,622.29	1,854.05	2,085.80	2,549.31	3,012.82	3,476.33	4,171.60
Overton	1,398.43	1,631.51	1,864.58	2,097.65	2,563.79	3,029.94	3,496.08	4,195.30
Priest Hutton	1,401.08	1,634.60	1,868.11	2,101.62	2,568.64	3,035.67	3,502.70	4,203.24
Quernmore	1,388.72	1,620.18	1,851.63	2,083.08	2,545.98	3,008.89	3,471.80	4,166.16
Roeburndale	1,379.97	1,609.97	1,839.97	2,069.96	2,529.95	2,989.94	3,449.93	4,139.92
Scotforth	1,388.97	1,620.47	1,851.97	2,083.46	2,546.45	3,009.44	3,472.43	4,166.92
Silverdale	1,417.82	1,654.14	1,890.44	2,126.74	2,599.34	3,071.96	3,544.56	4,253.48
Slyne-with-Hest	1,413.24	1,648.78	1,884.32	2,119.86	2,590.94	3,062.02	3,533.10	4,239.72
Tatham	1,399.00	1,632.17	1,865.34	2,098.50	2,564.83	3,031.17	3,497.50	4,197.00
Thurnham	1,398.00	1,631.00	1,864.00	2,097.00	2,563.00	3,029.00	3,495.00	4,194.00
Tunstall	1,437.70	1,677.32	1,916.94	2,156.55	2,635.78	3,115.02	3,594.25	4,313.10
Warton	1,395.59	1,628.20	1,860.79	2,093.39	2,558.58	3,023.79	3,488.98	4,186.78
Wennington	1,458.64	1,701.75	1,944.86	2,187.96	2,674.17	3,160.39	3,646.60	4,375.92
Whittington	1,404.34	1,638.40	1,872.46	2,106.51	2,574.62	3,042.74	3,510.85	4,213.02
Wray-with-Botton	1,409.44	1,644.36	1,879.26	2,114.17	2,583.98	3,053.80	3,523.61	4,228.34
Yealand Conyers	1,397.84	1,630.82	1,863.79	2,096.76	2,562.70	3,028.65	3,494.60	4,193.52
Yealand Redmayne	1,407.20	1,641.75	1,876.28	2,110.81	2,579.87	3,048.95	3,518.01	4,221.62

- (6) That it be determined that the City Council's basic amount of council tax for 2022/23 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 2022/23 tax base and council tax requirements.

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

	2021/22	2022/23	Increase	
	£	£	£	%
Lancashire County Council	1,456.19	1,514.29	58.10	3.99
Lancashire Police & Crime	226.45	236.45	10.00	4.42
Lancashire Fire Authority	72.27	77.27	5.00	6.92
Lancaster City Council	236.95	241.95	5.00	2.11
	1,991.86	2,069.96	78.10	3.92%

(Overall)

Separately, regarding parishes, the Band D charge increase ranges from £-9.55 to +£53.60, resulting in year-on-year changes of between -14.40% and +83.23%. The average parish tax rate is £35.49. 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

26 January 2022
Council Budget and Policy Framework
Update 2022-23 to 2025-26

Precept Notices

Contact Officer: Paul Thompson
Telephone: 01524 582603
E-mail: pthompson@lancaster.gov.uk