

## Council Tax 2016/17 02 March 2016

### Report of the Chief Officer (Resources)

#### PURPOSE OF REPORT

To approve 2016/17 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 2016/17, 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) 39,700.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
- (b) 16,256.63 being the amount of its council tax base for the non-parished part of the district; and

<i>Parish</i>	<i>Tax Base</i>	<i>Parish</i>	<i>Tax Base</i>
Arkholme-with-Cawood	171.39	Over Kellet	343.43
Bolton-le-Sands	1,615.85	Over Wyresdale	124.66
Borwick	89.31	Overton	343.31
Burrow-with-Burrow	88.05	Priest Hutton	89.40
Cantsfield	57.25	Quernmore	232.72
Carnforth	1,571.79	Roeburndale	21.47
Caton-with-Littledale	1,045.49	Scotforth	141.59
Claughton	51.24	Silverdale	810.80
Cockerham	270.65	Slyne-with-Hest	1,285.48
Ellel	936.97	Tatham	215.46
Gressingham	84.31	Thurnham	235.82
Halton-with-Aughton	935.58	Tunstall	62.17
Heaton-with-Oxcliffe	659.07	Warton	840.50
Hornby-with-Farleton	336.40	Wennington	56.05
Ireby and Leck	108.89	Whittington	171.17
Melling-with-Wrayton	143.36	Wray-with-Botton	207.85
Middleton	212.25	Yealand Conyers	105.93
Morecambe Town Council	9,359.29	Yealand Redmayne	153.88
Nether Kellet	264.54		

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 2016/17 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £138,791,592.45 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) £129,950,107.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
  - (c) £8,841,485.45 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) £545,485.45 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act;
  - (e) £8,296,000.00 being the council tax requirement for the Council's own purposes for 2016/17 (excluding parish precepts);
  - (f) £222.71 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) £208.97 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.

(h)

<b>Parish</b>	<b>Tax Rate £</b>	<b>Parish</b>	<b>Tax Rate £</b>
Arkholme-with-Cawood	229.23	Over Kellet	232.56
Bolton-le-Sands	227.93	Over Wyresdale	220.20
Borwick	220.17	Overton	236.94
Burrow-with-Burrow	226.01	Priest Hutton	231.34
Cantsfield	212.46	Quernmore	223.15
Carnforth	231.36	Roeburndale	208.97
Caton-with-Littledale	237.13	Scotforth	221.12
Claughton	208.97	Silverdale	233.51
Cockerham	238.53	Slyne-with-Hest	247.09
Ellel	236.37	Tatham	229.26
Gressingham	224.39	Thurnham	228.48
Halton-with-Aughton	239.00	Tunstall	261.89
Heaton-with-Oxcliffe	222.22	Warton	230.64
Hornby-with-Farleton	247.61	Wennington	304.90
Ireby and Leck	253.81	Whittington	230.18
Melling-with-Wrayton	269.20	Wray-with-Botton	247.74
Middleton	237.24	Yealand Conyers	232.57
Morecambe Town Council	228.56	Yealand Redmayne	240.23
Nether Kellet	233.54		

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	139.31	162.53	185.75	208.97	255.41	301.85	348.28	417.94
Arkholme-with-Cawood	152.82	178.29	203.76	229.23	280.17	331.11	382.05	458.46
Bolton-le-Sands	151.95	177.28	202.60	227.93	278.58	329.23	379.88	455.86
Borwick	146.78	171.24	195.71	220.17	269.10	318.02	366.95	440.34
Burrow-with-Burrow	150.67	175.79	200.90	226.01	276.23	326.46	376.68	452.02
Cantsfield	141.64	165.25	188.85	212.46	259.67	306.89	354.10	424.92
Camforth	154.24	179.95	205.65	231.36	282.77	334.19	385.60	462.72
Caton-with-Littledale	158.09	184.43	210.78	237.13	289.83	342.52	395.22	474.26
Cloughton	139.31	162.53	185.75	208.97	255.41	301.85	348.28	417.94
Cockerham	159.02	185.52	212.03	238.53	291.54	344.54	397.55	477.06
Ellel	157.58	183.84	210.11	236.37	288.90	341.42	393.95	472.74
Gressingham	149.59	174.53	199.46	224.39	274.25	324.12	373.98	448.78
Halton-with-Aughton	159.33	185.89	212.44	239.00	292.11	345.22	398.33	478.00
Heaton-with-Oxcliffe	148.15	172.84	197.53	222.22	271.60	320.98	370.37	444.44
Hornby-with-Farleton	165.07	192.59	220.10	247.61	302.63	357.66	412.68	495.22
Ireby and Leck	169.21	197.41	225.61	253.81	310.21	366.61	423.02	507.62
Melling-with-Wrayton	179.47	209.38	239.29	269.20	329.02	388.84	448.67	538.40
Middleton	158.16	184.52	210.88	237.24	289.96	342.68	395.40	474.48
Morecambe Town Council	152.37	177.77	203.16	228.56	279.35	330.14	380.93	457.12
Nether Kellet	155.69	181.64	207.59	233.54	285.44	337.34	389.23	467.08
Over Kellet	155.04	180.88	206.72	232.56	284.24	335.92	387.60	465.12
Over Wyresdale	146.80	171.27	195.73	220.20	269.13	318.07	367.00	440.40
Overton	157.96	184.29	210.61	236.94	289.59	342.25	394.90	473.88
Priest Hutton	154.23	179.93	205.64	231.34	282.75	334.16	385.57	462.68
Quernmore	148.77	173.56	198.36	223.15	272.74	322.33	371.92	446.30
Roeburndale	139.31	162.53	185.75	208.97	255.41	301.85	348.28	417.94
Scotforth	147.41	171.98	196.55	221.12	270.26	319.40	368.53	442.24
Silverdale	155.67	181.62	207.56	233.51	285.40	337.29	389.18	467.02
Slyne-with-Hest	164.73	192.18	219.64	247.09	302.00	356.91	411.82	494.18
Tatham	152.84	178.31	203.79	229.26	280.21	331.15	382.10	458.52
Thurnham	152.32	177.71	203.09	228.48	279.25	330.03	380.80	456.96
Tunstall	174.59	203.69	232.79	261.89	320.09	378.29	436.48	523.78
Warton	153.76	179.39	205.01	230.64	281.89	333.15	384.40	461.28
Wennington	203.27	237.14	271.02	304.90	372.66	440.41	508.17	609.80
Whittington	153.45	179.03	204.60	230.18	281.33	332.48	383.63	460.36
Wray-with-Botton	165.16	192.69	220.21	247.74	302.79	357.85	412.90	495.48
Yealand Conyers	155.05	180.89	206.73	232.57	284.25	335.93	387.62	465.14
Yealand Redmayne	160.15	186.85	213.54	240.23	293.61	347.00	400.38	480.46

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 2016/17 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.

<b>Valuation Band</b>	<b>Lancashire County Council £</b>	<b>Police &amp; Crime Commissioner for Lancashire £</b>	<b>Lancashire Fire Authority £</b>
A	783.24	108.15	43.67
B	913.78	126.17	50.94
C	1,044.32	144.20	58.22
D	1,174.86	162.22	65.50
E	1,435.94	198.27	80.06
F	1,697.02	234.32	94.61
G	1,958.10	270.37	109.17
H	2,349.72	324.44	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 2016/17 for each part of its area for each of the categories of dwellings.

<b>Area</b>	<b>Band A £</b>	<b>Band B £</b>	<b>Band C £</b>	<b>Band D £</b>	<b>Band E £</b>	<b>Band F £</b>	<b>Band G £</b>	<b>Band H £</b>
Non Parished Area	1,074.37	1,253.42	1,432.49	1,611.55	1,969.68	2,327.80	2,685.92	3,223.10
Arkholme-with-Cawood	1,087.88	1,269.18	1,450.50	1,631.81	1,994.44	2,357.06	2,719.69	3,263.62
Bolton-le-Sands	1,087.01	1,268.17	1,449.34	1,630.51	1,992.85	2,355.18	2,717.52	3,261.02
Borwick	1,081.84	1,262.13	1,442.45	1,622.75	1,983.37	2,343.97	2,704.59	3,245.50
Burrow-with-Burrow	1,085.73	1,266.68	1,447.64	1,628.59	1,990.50	2,352.41	2,714.32	3,257.18
Cantsfield	1,076.70	1,256.14	1,435.59	1,615.04	1,973.94	2,332.84	2,691.74	3,230.08
Carnforth	1,089.30	1,270.84	1,452.39	1,633.94	1,997.04	2,360.14	2,723.24	3,267.88
Caton-with-Littledale	1,093.15	1,275.32	1,457.52	1,639.71	2,004.10	2,368.47	2,732.86	3,279.42
Cloughton	1,074.37	1,253.42	1,432.49	1,611.55	1,969.68	2,327.80	2,685.92	3,223.10
Cockerham	1,094.08	1,276.41	1,458.77	1,641.11	2,005.81	2,370.49	2,735.19	3,282.22
Ellel	1,092.64	1,274.73	1,456.85	1,638.95	2,003.17	2,367.37	2,731.59	3,277.90
Gressingham	1,084.65	1,265.42	1,446.20	1,626.97	1,988.52	2,350.07	2,711.62	3,253.94
Halton-with-Aughton	1,094.39	1,276.78	1,459.18	1,641.58	2,006.38	2,371.17	2,735.97	3,283.16
Heaton-with-Oxcliffe	1,083.21	1,263.73	1,444.27	1,624.80	1,985.87	2,346.93	2,708.01	3,249.60
Hornby-with-Farleton	1,100.13	1,283.48	1,466.84	1,650.19	2,016.90	2,383.61	2,750.32	3,300.38
Ireby and Leck	1,104.27	1,288.30	1,472.35	1,656.39	2,024.48	2,392.56	2,760.66	3,312.78
Melling-with-Wrayton	1,114.53	1,300.27	1,486.03	1,671.78	2,043.29	2,414.79	2,786.31	3,343.56
Middleton	1,093.22	1,275.41	1,457.62	1,639.82	2,004.23	2,368.63	2,733.04	3,279.64
Morecambe Town Council	1,087.43	1,268.66	1,449.90	1,631.14	1,993.62	2,356.09	2,718.57	3,262.28
Nether Kellet	1,090.75	1,272.53	1,454.33	1,636.12	1,999.71	2,363.29	2,726.87	3,272.24
Over Kellet	1,090.10	1,271.77	1,453.46	1,635.14	1,998.51	2,361.87	2,725.24	3,270.28
Over Wyresdale	1,081.86	1,262.16	1,442.47	1,622.78	1,983.40	2,344.02	2,704.64	3,245.56
Overton	1,093.02	1,275.18	1,457.35	1,639.52	2,003.86	2,368.20	2,732.54	3,279.04
Priest Hutton	1,089.29	1,270.82	1,452.38	1,633.92	1,997.02	2,360.11	2,723.21	3,267.84
Quernmore	1,083.83	1,264.45	1,445.10	1,625.73	1,987.01	2,348.28	2,709.56	3,251.46
Roeburndale	1,074.37	1,253.42	1,432.49	1,611.55	1,969.68	2,327.80	2,685.92	3,223.10
Scotforth	1,082.47	1,262.87	1,443.29	1,623.70	1,984.53	2,345.35	2,706.17	3,247.40
Silverdale	1,090.73	1,272.51	1,454.30	1,636.09	1,999.67	2,363.24	2,726.82	3,272.18
Slyne-with-Hest	1,099.79	1,283.07	1,466.38	1,649.67	2,016.27	2,382.86	2,749.46	3,299.34
Tatham	1,087.90	1,269.20	1,450.53	1,631.84	1,994.48	2,357.10	2,719.74	3,263.68
Thurnham	1,087.38	1,268.60	1,449.83	1,631.06	1,993.52	2,355.98	2,718.44	3,262.12
Tunstall	1,109.65	1,294.58	1,479.53	1,664.47	2,034.36	2,404.24	2,774.12	3,328.94
Warton	1,088.82	1,270.28	1,451.75	1,633.22	1,996.16	2,359.10	2,722.04	3,266.44
Wennington	1,138.33	1,328.03	1,517.76	1,707.48	2,086.93	2,466.36	2,845.81	3,414.96
Whittington	1,088.51	1,269.92	1,451.34	1,632.76	1,995.60	2,358.43	2,721.27	3,265.52
Wray-with-Botton	1,100.22	1,283.58	1,466.95	1,650.32	2,017.06	2,383.80	2,750.54	3,300.64
Yealand Conyers	1,090.11	1,271.78	1,453.47	1,635.15	1,998.52	2,361.88	2,725.26	3,270.30
Yealand Redmayne	1,095.21	1,277.74	1,460.28	1,642.81	2,007.88	2,372.95	2,738.02	3,285.62

- (6) That it be determined that the City Council's basic amount of council tax for 2016/17 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 2016/17 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:

	2015/16	2016/17	Increase	
	£	£	£	%
Lancashire County Council	1,129.78	1,174.86	45.08	3.99
Lancashire Police & Crime	159.06	162.22	3.16	1.99
Lancashire Fire Authority	64.86	65.50	0.64	0.99
Lancaster City Council	<u>203.97</u>	<u>208.97</u>	<u>5.00</u>	<u>2.45</u>
	1,557.67	1,611.55	53.88	3.46(overall)

Separately, regarding parishes, the average Band D charge ranges from £0 to £95.93, resulting in year on year changes of between -20% and +72%. The average parish tax rate is £25.75. 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. The current Government has stated that it still remains an option for thresholds to be set for parishes in future years, but if this was the case, then it is still considered likely that a de minimis limit would be set to exclude the majority of smaller spending parishes.

### 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 2016/17

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