

Council Tax 2019/20 27 February 2019

Report of the Interim Head of Financial Services

PURPOSE OF REPORT

To approve 2019/20 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 2019/20, 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) 41,400.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
 - (b) 16,984.24 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	145.97	Nether Kellet	278.27
Arkholme-with-Cawood	172.27	Over Kellet	353.20
Bolton-le-Sands	1,680.02	Over Wyresdale	125.25
Borwick	88.49	Overton	357.06
Burrow-with-Burrow	104.27	Priest Hutton	92.59
Cantsfield	54.24	Quernmore	241.94
Carnforth	1,664.22	Roeburndale	21.04
Caton-with-Littledale	1,087.83	Scotforth	144.27
Cloughton	56.51	Silverdale	824.21
Cockerham	265.58	Slyne-with-Hest	1,309.86
Ellel	1,023.55	Tatham	215.94
Gressingham	84.83	Thurnham	239.29
Halton-with-Aughton	992.43	Tunstall	62.97
Heaton-with-Oxcliffe	668.08	Warton	869.06
Hornby-with-Farleton	344.76	Wennington	56.52
Ireby and Leck	114.80	Whittington	164.10
Melling-with-Wrayton	148.23	Wray-with-Botton	211.98
Middleton	211.79	Yealand Conyers	109.43
Morecambe Town Council	9,678.08	Yealand Redmayne	152.83

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 2019/20 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £129,028,450.61 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) £118,969,407 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £10,059,043.61 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) £663,343.61 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act;
 - (e) £9,395,700.00 being the council tax requirement for the Council's own purposes for 2019/20 (excluding parish precepts);
 - (f) £242.97 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) £226.95 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)

Parish	Tax Rate £	Parish	Tax Rate £
Aldcliffe-with-Stodday	262.57	Nether Kellet	256.78
Arkholme-with-Cawood	247.21	Over Kellet	249.88
Bolton-le-Sands	246.87	Over Wyresdale	238.93
Borwick	238.25	Overton	255.49
Burrow-with-Burrow	241.34	Priest Hutton	259.35
Cantsfield	226.95	Quernmore	240.59
Carnforth	273.94	Roeburndale	226.95
Caton-with-Littledale	257.40	Scotforth	238.87
Claughton	226.95	Silverdale	268.15
Cockerham	256.32	Slyne-with-Hest	276.57
Ellel	254.93	Tatham	250.04
Gressingham	249.70	Thurnham	246.17
Halton-with-Aughton	263.39	Tunstall	306.35
Heaton-with-Oxcliffe	242.74	Warton	249.18
Hornby-with-Farleton	272.25	Wennington	290.95
Ireby and Leck	272.91	Whittington	252.51
Melling-with-Wrayton	299.81	Wray-with-Botton	268.65
Middleton	260.95	Yealand Conyers	251.20
Morecambe Town Council	246.54	Yealand Redmayne	262.94

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	151.30	176.52	201.73	226.95	277.38	327.82	378.25	453.90
Aldcliffe-with-Stodday	175.05	204.22	233.40	262.57	320.92	379.27	437.62	525.14
Arkholme-with-Cawood	164.81	192.27	219.74	247.21	302.15	357.08	412.02	494.42
Bolton-le-Sands	164.58	192.01	219.44	246.87	301.73	356.59	411.45	493.74
Borwick	158.83	185.31	211.78	238.25	291.19	344.14	397.08	476.50
Burrow-with-Burrow	160.89	187.71	214.52	241.34	294.97	348.60	402.23	482.68
Cantsfield	151.30	176.52	201.73	226.95	277.38	327.82	378.25	453.90
Carnforth	182.63	213.06	243.50	273.94	334.82	395.69	456.57	547.88
Caton-with-Littledale	171.60	200.20	228.80	257.40	314.60	371.80	429.00	514.80
Cloughton	151.30	176.52	201.73	226.95	277.38	327.82	378.25	453.90
Cockerham	170.88	199.36	227.84	256.32	313.28	370.24	427.20	512.64
Ellel	169.95	198.28	226.60	254.93	311.58	368.23	424.88	509.86
Gressingham	166.47	194.21	221.96	249.70	305.19	360.68	416.17	499.40
Halton-with-Aughton	175.59	204.86	234.12	263.39	321.92	380.45	438.98	526.78
Heaton-with-Oxcliffe	161.83	188.80	215.77	242.74	296.68	350.62	404.57	485.48
Hornby-with-Farleton	181.50	211.75	242.00	272.25	332.75	393.25	453.75	544.50
Ireby and Leck	181.94	212.26	242.59	272.91	333.56	394.20	454.85	545.82
Melling-with-Wrayton	199.87	233.19	266.50	299.81	366.43	433.06	499.68	599.62
Middleton	173.97	202.96	231.96	260.95	318.94	376.93	434.92	521.90
Morecambe Town Council	164.36	191.75	219.15	246.54	301.33	356.11	410.90	493.08
Nether Kellet	171.19	199.72	228.25	256.78	313.84	370.90	427.97	513.56
Over Kellet	166.59	194.35	222.12	249.88	305.41	360.94	416.47	499.76
Over Wyresdale	159.29	185.83	212.38	238.93	292.03	345.12	398.22	477.86
Overton	170.33	198.71	227.10	255.49	312.27	369.04	425.82	510.98
Priest Hutton	172.90	201.72	230.53	259.35	316.98	374.62	432.25	518.70
Quernmore	160.39	187.13	213.86	240.59	294.05	347.52	400.98	481.18
Roeburndale	151.30	176.52	201.73	226.95	277.38	327.82	378.25	453.90
Scotforth	159.25	185.79	212.33	238.87	291.95	345.03	398.12	477.74
Silverdale	178.77	208.56	238.36	268.15	327.74	387.33	446.92	536.30
Slyne-with-Hest	184.38	215.11	245.84	276.57	338.03	399.49	460.95	553.14
Tatham	166.69	194.48	222.26	250.04	305.60	361.17	416.73	500.08
Thurnham	164.11	191.47	218.82	246.17	300.87	355.58	410.28	492.34
Tunstall	204.23	238.27	272.31	306.35	374.43	442.51	510.58	612.70
Warton	166.12	193.81	221.49	249.18	304.55	359.93	415.30	498.36
Wennington	193.97	226.29	258.62	290.95	355.61	420.26	484.92	581.90
Whittington	168.34	196.40	224.45	252.51	308.62	364.74	420.85	505.02
Wray-with-Botton	179.10	208.95	238.80	268.65	328.35	388.05	447.75	537.30
Yealand Conyers	167.47	195.38	223.29	251.20	307.02	362.84	418.67	502.40
Yealand Redmayne	175.29	204.51	233.72	262.94	321.37	379.80	438.23	525.88

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 2019/20 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	897.73	134.30	46.32
B	1,047.35	156.68	54.04
C	1,196.97	179.07	61.76
D	1,346.59	201.45	69.48
E	1,645.83	246.22	84.92
F	1,945.07	290.98	100.36
G	2,244.32	335.75	115.80
H	2,693.18	402.90	138.96

- (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 2019/20 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	1,229.65	1,434.59	1,639.53	1,844.47	2,254.35	2,664.23	3,074.12	3,688.94
Aldcliffe-with-Stodday	1,253.40	1,462.29	1,671.20	1,880.09	2,297.89	2,715.68	3,133.49	3,760.18
Arkholme-with-Cawood	1,243.16	1,450.34	1,657.54	1,864.73	2,279.12	2,693.49	3,107.89	3,729.46
Bolton-le-Sands	1,242.93	1,450.08	1,657.24	1,864.39	2,278.70	2,693.00	3,107.32	3,728.78
Borwick	1,237.18	1,443.38	1,649.58	1,855.77	2,268.16	2,680.55	3,092.95	3,711.54
Burrow-with-Burrow	1,239.24	1,445.78	1,652.32	1,858.86	2,271.94	2,685.01	3,098.10	3,717.72
Cantsfield	1,229.65	1,434.59	1,639.53	1,844.47	2,254.35	2,664.23	3,074.12	3,688.94
Carnforth	1,260.98	1,471.13	1,681.30	1,891.46	2,311.79	2,732.10	3,152.44	3,782.92
Caton-with-Littledale	1,249.95	1,458.27	1,666.60	1,874.92	2,291.57	2,708.21	3,124.87	3,749.84
Claughton	1,229.65	1,434.59	1,639.53	1,844.47	2,254.35	2,664.23	3,074.12	3,688.94
Cockerham	1,249.23	1,457.43	1,665.64	1,873.84	2,290.25	2,706.65	3,123.07	3,747.68
Ellel	1,248.30	1,456.35	1,664.40	1,872.45	2,288.55	2,704.64	3,120.75	3,744.90
Gressingham	1,244.82	1,452.28	1,659.76	1,867.22	2,282.16	2,697.09	3,112.04	3,734.44
Halton-with-Aughton	1,253.94	1,462.93	1,671.92	1,880.91	2,298.89	2,716.86	3,134.85	3,761.82
Heaton-with-Oxcliffe	1,240.18	1,446.87	1,653.57	1,860.26	2,273.65	2,687.03	3,100.44	3,720.52
Hornby-with-Farleton	1,259.85	1,469.82	1,679.80	1,889.77	2,309.72	2,729.66	3,149.62	3,779.54
Ireby and Leck	1,260.29	1,470.33	1,680.39	1,890.43	2,310.53	2,730.61	3,150.72	3,780.86
Melling-with-Wrayton	1,278.22	1,491.26	1,704.30	1,917.33	2,343.40	2,769.47	3,195.55	3,834.66
Middleton	1,252.32	1,461.03	1,669.76	1,878.47	2,295.91	2,713.34	3,130.79	3,756.94
Morecambe Town Council	1,242.71	1,449.82	1,656.95	1,864.06	2,278.30	2,692.52	3,106.77	3,728.12
Nether Kellet	1,249.54	1,457.79	1,666.05	1,874.30	2,290.81	2,707.31	3,123.84	3,748.60
Over Kellet	1,244.94	1,452.42	1,659.92	1,867.40	2,282.38	2,697.35	3,112.34	3,734.80
Over Wyresdale	1,237.64	1,443.90	1,650.18	1,856.45	2,269.00	2,681.53	3,094.09	3,712.90
Overton	1,248.68	1,456.78	1,664.90	1,873.01	2,289.24	2,705.45	3,121.69	3,746.02
Priest Hutton	1,251.25	1,459.79	1,668.33	1,876.87	2,293.95	2,711.03	3,128.12	3,753.74
Quernmore	1,238.74	1,445.20	1,651.66	1,858.11	2,271.02	2,683.93	3,096.85	3,716.22
Roeburndale	1,229.65	1,434.59	1,639.53	1,844.47	2,254.35	2,664.23	3,074.12	3,688.94
Scotforth	1,237.60	1,443.86	1,650.13	1,856.39	2,268.92	2,681.44	3,093.99	3,712.78
Silverdale	1,257.12	1,466.63	1,676.16	1,885.67	2,304.71	2,723.74	3,142.79	3,771.34
Slyne-with-Hest	1,262.73	1,473.18	1,683.64	1,894.09	2,315.00	2,735.90	3,156.82	3,788.18
Tatham	1,245.04	1,452.55	1,660.06	1,867.56	2,282.57	2,697.58	3,112.60	3,735.12
Thurnham	1,242.46	1,449.54	1,656.62	1,863.69	2,277.84	2,691.99	3,106.15	3,727.38
Tunstall	1,282.58	1,496.34	1,710.11	1,923.87	2,351.40	2,778.92	3,206.45	3,847.74
Warton	1,244.47	1,451.88	1,659.29	1,866.70	2,281.52	2,696.34	3,111.17	3,733.40
Wennington	1,272.32	1,484.36	1,696.42	1,908.47	2,332.58	2,756.67	3,180.79	3,816.94
Whittington	1,246.69	1,454.47	1,662.25	1,870.03	2,285.59	2,701.15	3,116.72	3,740.06
Wray-with-Botton	1,257.45	1,467.02	1,676.60	1,886.17	2,305.32	2,724.46	3,143.62	3,772.34
Yealand Conyers	1,245.82	1,453.45	1,661.09	1,868.72	2,283.99	2,699.25	3,114.54	3,737.44
Yealand Redmayne	1,253.64	1,462.58	1,671.52	1,880.46	2,298.34	2,716.21	3,134.10	3,760.92

- (6) That it be determined that the City Council's basic amount of council tax for 2019/20 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 2019/20 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:

	2018/19 £	2019/20 £	Increase £ %	
Lancashire County Council	1,294.92	1,346.59	51.67	3.99
Lancashire Police & Crime	177.45	201.45	24.00	13.52
Lancashire Fire Authority	67.46	69.48	2.02	2.99
Lancaster City Council	220.36	226.95	6.59	2.99
	1,760.19	1,844.47	84.28	4.79(overall)

Separately, regarding parishes, the average Band D charge ranges from £0 to £79.40, resulting in year on year changes of between -23% and +55%. The average parish tax rate is £29.12. 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 his name (as Interim Head of Financial Services).

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 2019/20

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