

Council Tax 2020/21 26 February 2020

Report of Chief Finance Officer

PURPOSE OF REPORT

To approve 2020/21 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 2020/21, 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) 41,700.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
 - (b) 17,173.42 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	144.58	Nether Kellet	273.93
Arkholme-with-Cawood	175.05	Over Kellet	350.45
Bolton-le-Sands	1,664.43	Over Wyresdale	126.57
Borwick	90.52	Overton	356.30
Burrow-with-Burrow	103.25	Priest Hutton	96.54
Cantsfield	54.52	Quernmore	239.02
Carnforth	1,653.12	Roeburndale	21.49
Caton-with-Littledale	1,088.14	Scotforth	188.44
Claughton	54.77	Silverdale	828.04
Cockerham	271.63	Slyne-with-Hest	1,304.51
Ellel	1,026.36	Tatham	216.00
Gressingham	85.10	Thurnham	238.04
Halton-with-Aughton	1,020.34	Tunstall	65.28
Heaton-with-Oxcliffe	661.94	Warton	895.65
Hornby-with-Farleton	341.15	Wennington	55.80
Ireby and Leck	117.50	Whittington	167.36
Melling-with-Wrayton	148.51	Wray-with-Botton	210.98
Middleton	213.60	Yealand Conyers	112.47
Morecambe Town Council	9,709.99	Yealand Redmayne	155.21

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 2020/21 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £109,049,774.56 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) £98,689,100.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £10,360,674.56 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) £688,359.56 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act;
 - (e) £9,672,315.00 being the council tax requirement for the Council's own purposes for 2020/21 (excluding parish precepts);
 - (f) £248.46 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) £231.95 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	269.30	Nether Kellet	262.25
Arkholme-with-Cawood	252.21	Over Kellet	255.06
Bolton-le-Sands	252.56	Over Wyresdale	243.80
Borwick	243.00	Overton	261.22
Burrow-with-Burrow	246.48	Priest Hutton	263.03
Cantsfield	231.95	Quernmore	245.34
Carnforth	283.37	Roeburndale	231.95
Caton-with-Littledale	263.61	Scotforth	242.56
Cloughton	231.95	Silverdale	275.98
Cockerham	273.85	Slyne-with-Hest	281.78
Ellel	260.39	Tatham	260.08
Gressingham	255.45	Thurnham	251.27
Halton-with-Aughton	269.40	Tunstall	316.20
Heaton-with-Oxcliffe	250.07	Warton	254.06
Hornby-with-Farleton	279.20	Wennington	303.63
Ireby and Leck	280.38	Whittington	257.52
Melling-with-Wrayton	306.49	Wray-with-Botton	275.11
Middleton	268.00	Yealand Conyers	257.73
Morecambe Town Council	251.48	Yealand Redmayne	270.29

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	154.63	180.41	206.18	231.95	283.49	335.04	386.58	463.90
Aldcliffe-with-Stodday	179.53	209.46	239.38	269.30	329.14	388.99	448.83	538.60
Arkholme-with-Cawood	168.14	196.16	224.19	252.21	308.26	364.30	420.35	504.42
Bolton-le-Sands	168.37	196.44	224.50	252.56	308.68	364.81	420.93	505.12
Borwick	162.00	189.00	216.00	243.00	297.00	351.00	405.00	486.00
Burrow-with-Burrow	164.32	191.71	219.09	246.48	301.25	356.03	410.80	492.96
Cantsfield	154.63	180.41	206.18	231.95	283.49	335.04	386.58	463.90
Carnforth	188.91	220.40	251.88	283.37	346.34	409.31	472.28	566.74
Caton-with-Littledale	175.74	205.03	234.32	263.61	322.19	380.77	439.35	527.22
Cloughton	154.63	180.41	206.18	231.95	283.49	335.04	386.58	463.90
Cockerham	182.57	212.99	243.42	273.85	334.71	395.56	456.42	547.70
Ellel	173.59	202.53	231.46	260.39	318.25	376.12	433.98	520.78
Gressingham	170.30	198.68	227.07	255.45	312.22	368.98	425.75	510.90
Halton-with-Aughton	179.60	209.53	239.47	269.40	329.27	389.13	449.00	538.80
Heaton-with-Oxcliffe	166.71	194.50	222.28	250.07	305.64	361.21	416.78	500.14
Hornby-with-Farleton	186.13	217.16	248.18	279.20	341.24	403.29	465.33	558.40
Ireby and Leck	186.92	218.07	249.23	280.38	342.69	404.99	467.30	560.76
Melling-with-Wrayton	204.33	238.38	272.44	306.49	374.60	442.71	510.82	612.98
Middleton	178.67	208.44	238.22	268.00	327.56	387.11	446.67	536.00
Morecambe Town Council	167.65	195.60	223.54	251.48	307.36	363.25	419.13	502.96
Nether Kellet	174.83	203.97	233.11	262.25	320.53	378.81	437.08	524.50
Over Kellet	170.04	198.38	226.72	255.06	311.74	368.42	425.10	510.12
Over Wyresdale	162.53	189.62	216.71	243.80	297.98	352.16	406.33	487.60
Overton	174.15	203.17	232.20	261.22	319.27	377.32	435.37	522.44
Priest Hutton	175.35	204.58	233.80	263.03	321.48	379.93	438.38	526.06
Quernmore	163.56	190.82	218.08	245.34	299.86	354.38	408.90	490.68
Roeburndale	154.63	180.41	206.18	231.95	283.49	335.04	386.58	463.90
Scotforth	161.71	188.66	215.61	242.56	296.46	350.36	404.27	485.12
Silverdale	183.99	214.65	245.32	275.98	337.31	398.64	459.97	551.96
Slyne-with-Hest	187.85	219.16	250.47	281.78	344.40	407.02	469.63	563.56
Tatham	173.39	202.28	231.18	260.08	317.88	375.67	433.47	520.16
Thurnham	167.51	195.43	223.35	251.27	307.11	362.95	418.78	502.54
Tunstall	210.80	245.93	281.07	316.20	386.47	456.73	527.00	632.40
Warton	169.37	197.60	225.83	254.06	310.52	366.98	423.43	508.12
Wennington	202.42	236.16	269.89	303.63	371.10	438.58	506.05	607.26
Whittington	171.68	200.29	228.91	257.52	314.75	371.97	429.20	515.04
Wray-with-Botton	183.41	213.97	244.54	275.11	336.25	397.38	458.52	550.22
Yealand Conyers	171.82	200.46	229.09	257.73	315.00	372.28	429.55	515.46
Yealand Redmayne	180.19	210.23	240.26	270.29	330.35	390.42	450.48	540.58

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 2020/21 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	933.55	140.97	47.24
B	1,089.14	164.46	55.11
C	1,244.73	187.96	62.99
D	1,400.32	211.45	70.86
E	1,711.50	258.44	86.61
F	2,022.68	305.43	102.35
G	2,333.87	352.42	118.10
H	2,800.64	422.90	141.72

- (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 2020/21 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	1,276.39	1,489.12	1,701.86	1,914.58	2,340.04	2,765.50	3,190.97	3,829.16
Aldcliffe-with-Stodday	1,301.29	1,518.17	1,735.06	1,951.93	2,385.69	2,819.45	3,253.22	3,903.86
Arkholme-with-Cawood	1,289.90	1,504.87	1,719.87	1,934.84	2,364.81	2,794.76	3,224.74	3,869.68
Bolton-le-Sands	1,290.13	1,505.15	1,720.18	1,935.19	2,365.23	2,795.27	3,225.32	3,870.38
Borwick	1,283.76	1,497.71	1,711.68	1,925.63	2,353.55	2,781.46	3,209.39	3,851.26
Burrow-with-Burrow	1,286.08	1,500.42	1,714.77	1,929.11	2,357.80	2,786.49	3,215.19	3,858.22
Cantsfield	1,276.39	1,489.12	1,701.86	1,914.58	2,340.04	2,765.50	3,190.97	3,829.16
Carnforth	1,310.67	1,529.11	1,747.56	1,966.00	2,402.89	2,839.77	3,276.67	3,932.00
Caton-with-Littledale	1,297.50	1,513.74	1,730.00	1,946.24	2,378.74	2,811.23	3,243.74	3,892.48
Cloughton	1,276.39	1,489.12	1,701.86	1,914.58	2,340.04	2,765.50	3,190.97	3,829.16
Cockerham	1,304.33	1,521.70	1,739.10	1,956.48	2,391.26	2,826.02	3,260.81	3,912.96
Ellel	1,295.35	1,511.24	1,727.14	1,943.02	2,374.80	2,806.58	3,238.37	3,886.04
Gressingham	1,292.06	1,507.39	1,722.75	1,938.08	2,368.77	2,799.44	3,230.14	3,876.16
Halton-with-Aughton	1,301.36	1,518.24	1,735.15	1,952.03	2,385.82	2,819.59	3,253.39	3,904.06
Heaton-with-Oxcliffe	1,288.47	1,503.21	1,717.96	1,932.70	2,362.19	2,791.67	3,221.17	3,865.40
Hornby-with-Farleton	1,307.89	1,525.87	1,743.86	1,961.83	2,397.79	2,833.75	3,269.72	3,923.66
Ireby and Leck	1,308.68	1,526.78	1,744.91	1,963.01	2,399.24	2,835.45	3,271.69	3,926.02
Melling-with-Wrayton	1,326.09	1,547.09	1,768.12	1,989.12	2,431.15	2,873.17	3,315.21	3,978.24
Middleton	1,300.43	1,517.15	1,733.90	1,950.63	2,384.11	2,817.57	3,251.06	3,901.26
Morecambe Town Council	1,289.41	1,504.31	1,719.22	1,934.11	2,363.91	2,793.71	3,223.52	3,868.22
Nether Kellet	1,296.59	1,512.68	1,728.79	1,944.88	2,377.08	2,809.27	3,241.47	3,889.76
Over Kellet	1,291.80	1,507.09	1,722.40	1,937.69	2,368.29	2,798.88	3,229.49	3,875.38
Over Wyresdale	1,284.29	1,498.33	1,712.39	1,926.43	2,354.53	2,782.62	3,210.72	3,852.86
Overton	1,295.91	1,511.88	1,727.88	1,943.85	2,375.82	2,807.78	3,239.76	3,887.70
Priest Hutton	1,297.11	1,513.29	1,729.48	1,945.66	2,378.03	2,810.39	3,242.77	3,891.32
Quernmore	1,285.32	1,499.53	1,713.76	1,927.97	2,356.41	2,784.84	3,213.29	3,855.94
Roeburndale	1,276.39	1,489.12	1,701.86	1,914.58	2,340.04	2,765.50	3,190.97	3,829.16
Scotforth	1,283.47	1,497.37	1,711.29	1,925.19	2,353.01	2,780.82	3,208.66	3,850.38
Silverdale	1,305.75	1,523.36	1,741.00	1,958.61	2,393.86	2,829.10	3,264.36	3,917.22
Slyne-with-Hest	1,309.61	1,527.87	1,746.15	1,964.41	2,400.95	2,837.48	3,274.02	3,928.82
Tatham	1,295.15	1,510.99	1,726.86	1,942.71	2,374.43	2,806.13	3,237.86	3,885.42
Thurnham	1,289.27	1,504.14	1,719.03	1,933.90	2,363.66	2,793.41	3,223.17	3,867.80
Tunstall	1,332.56	1,554.64	1,776.75	1,998.83	2,443.02	2,887.19	3,331.39	3,997.66
Warton	1,291.13	1,506.31	1,721.51	1,936.69	2,367.07	2,797.44	3,227.82	3,873.38
Wennington	1,324.18	1,544.87	1,765.57	1,986.26	2,427.65	2,869.04	3,310.44	3,972.52
Whittington	1,293.44	1,509.00	1,724.59	1,940.15	2,371.30	2,802.43	3,233.59	3,880.30
Wray-with-Botton	1,305.17	1,522.68	1,740.22	1,957.74	2,392.80	2,827.84	3,262.91	3,915.48
Yealand Conyers	1,293.58	1,509.17	1,724.77	1,940.36	2,371.55	2,802.74	3,233.94	3,880.72
Yealand Redmayne	1,301.95	1,518.94	1,735.94	1,952.92	2,386.90	2,820.88	3,254.87	3,905.84

- (6) That it be determined that the City Council's basic amount of council tax for 2020/21 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 2020/21 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

	2019/20	2020/21	Increase	
	£	£	£	%
Lancashire County Council	1,346.59	1,400.32	53.73	3.99
Lancashire Police & Crime	201.45	211.45	10.00	4.96
Lancashire Fire Authority	69.48	70.86	1.38	1.99
Lancaster City Council	<u>226.95</u>	<u>231.95</u>	<u>5.00</u>	<u>2.20</u>
	1,844.47	1,914.58	70.11	3.8 (overall)

Separately, regarding parishes, the Band D charge increase ranges from £-1.32 to +£12.63, resulting in year on year changes of between -10.99% and +42.66%. The average parish tax rate is £30.63. 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

29 January 2020
Council Budget and Policy Framework
Update 2020-21 to 2023-24

Precept Notices

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