

## Council Tax 2021/22 24 February 2021

### Report of Chief Finance Officer

#### PURPOSE OF REPORT

To approve 2021/22 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 2021/22, 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) 41,500.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
  - (b) 17,061.88 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	145.66	Nether Kellet	275.58
Arkholme-with-Cawood	170.56	Over Kellet	358.99
Bolton-le-Sands	1,679.65	Over Wyresdale	126.44
Borwick	87.73	Overton	352.82
Burrow-with-Burrow	103.68	Priest Hutton	95.10
Cantsfield	56.49	Quernmore	241.92
Carnforth	1,648.76	Roeburndale	21.27
Caton-with-Littledale	1,104.17	Scotforth	144.59
Claughton	55.29	Silverdale	822.49
Cockerham	276.21	Slyne-with-Hest	1,308.82
Ellel	1,047.58	Tatham	212.98
Gressingham	86.17	Thurnham	235.32
Halton-with-Aughton	1,060.06	Tunstall	63.73
Heaton-with-Oxcliffe	664.73	Warton	901.04
Hornby-with-Farleton	341.75	Wennington	62.11
Ireby and Leck	111.17	Whittington	159.59
Melling-with-Wrayton	150.21	Wray-with-Botton	213.01
Middleton	207.93	Yealand Conyers	107.31
Morecambe Town Council	9,585.55	Yealand Redmayne	151.66

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 2021/22 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £120,026,645.04 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) £109,378,368.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
  - (c) £10,648,277.04 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) £814,852.04 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act;
  - (e) £9,833,425.00 being the council tax requirement for the Council's own purposes for 2021/22 (excluding parish precepts);
  - (f) £256.58 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) £236.95 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)

<b>Parish</b>	<b>Tax Rate £</b>	<b>Parish</b>	<b>Tax Rate £</b>
Aldcliffe-with-Stodday	275.40	Nether Kellet	275.83
Arkholme-with-Cawood	257.21	Over Kellet	260.07
Bolton-le-Sands	257.56	Over Wyresdale	248.81
Borwick	248.35	Overton	266.51
Burrow-with-Burrow	251.42	Priest Hutton	268.50
Cantsfield	236.95	Quernmore	250.18
Carnforth	288.87	Roeburndale	236.95
Caton-with-Littledale	268.60	Scotforth	250.78
Cloughton	236.95	Silverdale	303.28
Cockerham	269.53	Slyne-with-Hest	286.61
Ellel	265.39	Tatham	265.47
Gressingham	264.80	Thurnham	264.15
Halton-with-Aughton	275.82	Tunstall	323.25
Heaton-with-Oxcliffe	252.87	Warton	259.48
Hornby-with-Farleton	283.70	Wennington	301.35
Ireby and Leck	296.31	Whittington	263.23
Melling-with-Wrayton	319.03	Wray-with-Botton	280.38
Middleton	307.80	Yealand Conyers	263.97
Morecambe Town Council	266.39	Yealand Redmayne	276.18

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	157.97	184.29	210.62	236.95	289.61	342.26	394.92	473.90
Aldcliffe-with-Stodday	183.60	214.20	244.80	275.40	336.60	397.80	459.00	550.80
Arkholme-with-Cawood	171.47	200.05	228.63	257.21	314.37	371.53	428.68	514.42
Bolton-le-Sands	171.71	200.32	228.94	257.56	314.80	372.03	429.27	515.12
Borwick	165.57	193.16	220.76	248.35	303.54	358.73	413.92	496.70
Burrow-with-Burrow	167.61	195.55	223.48	251.42	307.29	363.16	419.03	502.84
Cantsfield	157.97	184.29	210.62	236.95	289.61	342.26	394.92	473.90
Carnforth	192.58	224.68	256.77	288.87	353.06	417.26	481.45	577.74
Caton-with-Littledale	179.07	208.91	238.76	268.60	328.29	387.98	447.67	537.20
Claughton	157.97	184.29	210.62	236.95	289.61	342.26	394.92	473.90
Cockerham	179.69	209.63	239.58	269.53	329.43	389.32	449.22	539.06
Ellel	176.93	206.41	235.90	265.39	324.37	383.34	442.32	530.78
Gressingham	176.53	205.96	235.38	264.80	323.64	382.49	441.33	529.60
Halton-with-Aughton	183.88	214.53	245.17	275.82	337.11	398.41	459.70	551.64
Heaton-with-Oxcliffe	168.58	196.68	224.77	252.87	309.06	365.26	421.45	505.74
Hornby-with-Farleton	189.13	220.66	252.18	283.70	346.74	409.79	472.83	567.40
Ireby and Leck	197.54	230.46	263.39	296.31	362.16	428.00	493.85	592.62
Melling-with-Wrayton	212.69	248.13	283.58	319.03	389.93	460.82	531.72	638.06
Middleton	205.20	239.40	273.60	307.80	376.20	444.60	513.00	615.60
Morecambe Town Council	177.59	207.19	236.79	266.39	325.59	384.79	443.98	532.78
Nether Kellet	183.89	214.53	245.18	275.83	337.13	398.42	459.72	551.66
Over Kellet	173.38	202.28	231.17	260.07	317.86	375.66	433.45	520.14
Over Wyresdale	165.87	193.52	221.16	248.81	304.10	359.39	414.68	497.62
Overton	177.67	207.29	236.90	266.51	325.73	384.96	444.18	533.02
Priest Hutton	179.00	208.83	238.67	268.50	328.17	387.83	447.50	537.00
Quernmore	166.79	194.58	222.38	250.18	305.78	361.37	416.97	500.36
Roeburndale	157.97	184.29	210.62	236.95	289.61	342.26	394.92	473.90
Scotforth	167.19	195.05	222.92	250.78	306.51	362.24	417.97	501.56
Silverdale	202.19	235.88	269.58	303.28	370.68	438.07	505.47	606.56
Slyne-with-Hest	191.07	222.92	254.76	286.61	350.30	413.99	477.68	573.22
Tatham	176.98	206.48	235.97	265.47	324.46	383.46	442.45	530.94
Thurnham	176.10	205.45	234.80	264.15	322.85	381.55	440.25	528.30
Tunstall	215.50	251.42	287.33	323.25	395.08	466.92	538.75	646.50
Warton	172.99	201.82	230.65	259.48	317.14	374.80	432.47	518.96
Wennington	200.90	234.38	267.87	301.35	368.32	435.28	502.25	602.70
Whittington	175.49	204.73	233.98	263.23	321.73	380.22	438.72	526.46
Wray-with-Botton	186.92	218.07	249.23	280.38	342.69	404.99	467.30	560.76
Yealand Conyers	175.98	205.31	234.64	263.97	322.63	381.29	439.95	527.94
Yealand Redmayne	184.12	214.81	245.49	276.18	337.55	398.93	460.30	552.36

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 2021/22 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><i>Valuation Band</i></b>	<b><i>Lancashire County Council</i></b>	<b><i>Police &amp; Crime Commissioner for Lancashire</i></b>	<b><i>Lancashire Fire Authority</i></b>
	<b><i>£</i></b>	<b><i>£</i></b>	<b><i>£</i></b>
A	970.79	150.97	48.18
B	1,132.59	176.13	56.21
C	1,294.39	201.29	64.24
D	1,456.19	226.45	72.27
E	1,779.79	276.77	88.33
F	2,103.39	327.09	104.39
G	2,426.98	377.42	120.45
H	2,912.38	452.90	144.54

- (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 2021/22 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	1,327.91	1,549.22	1,770.54	1,991.86	2,434.50	2,877.13	3,319.77	3,983.72
Aldcliffe-with-Stodday	1,353.54	1,579.13	1,804.72	2,030.31	2,481.49	2,932.67	3,383.85	4,060.62
Arkholme-with-Cawood	1,341.41	1,564.98	1,788.55	2,012.12	2,459.26	2,906.40	3,353.53	4,024.24
Bolton-le-Sands	1,341.65	1,565.25	1,788.86	2,012.47	2,459.69	2,906.90	3,354.12	4,024.94
Borwick	1,335.51	1,558.09	1,780.68	2,003.26	2,448.43	2,893.60	3,338.77	4,006.52
Burrow-with-Burrow	1,337.55	1,560.48	1,783.40	2,006.33	2,452.18	2,898.03	3,343.88	4,012.66
Cantsfield	1,327.91	1,549.22	1,770.54	1,991.86	2,434.50	2,877.13	3,319.77	3,983.72
Carnforth	1,362.52	1,589.61	1,816.69	2,043.78	2,497.95	2,952.13	3,406.30	4,087.56
Caton-with-Littledale	1,349.01	1,573.84	1,798.68	2,023.51	2,473.18	2,922.85	3,372.52	4,047.02
Cloughton	1,327.91	1,549.22	1,770.54	1,991.86	2,434.50	2,877.13	3,319.77	3,983.72
Cockerham	1,349.63	1,574.56	1,799.50	2,024.44	2,474.32	2,924.19	3,374.07	4,048.88
Ellel	1,346.87	1,571.34	1,795.82	2,020.30	2,469.26	2,918.21	3,367.17	4,040.60
Gressingham	1,346.47	1,570.89	1,795.30	2,019.71	2,468.53	2,917.36	3,366.18	4,039.42
Halton-with-Aughton	1,353.82	1,579.46	1,805.09	2,030.73	2,482.00	2,933.28	3,384.55	4,061.46
Heaton-with-Oxcliffe	1,338.52	1,561.61	1,784.69	2,007.78	2,453.95	2,900.13	3,346.30	4,015.56
Hornby-with-Farleton	1,359.07	1,585.59	1,812.10	2,038.61	2,491.63	2,944.66	3,397.68	4,077.22
Ireby and Leck	1,367.48	1,595.39	1,823.31	2,051.22	2,507.05	2,962.87	3,418.70	4,102.44
Melling-with-Wrayton	1,382.63	1,613.06	1,843.50	2,073.94	2,534.82	2,995.69	3,456.57	4,147.88
Middleton	1,375.14	1,604.33	1,833.52	2,062.71	2,521.09	2,979.47	3,437.85	4,125.42
Morecambe Town Council	1,347.53	1,572.12	1,796.71	2,021.30	2,470.48	2,919.66	3,368.83	4,042.60
Nether Kellet	1,353.83	1,579.46	1,805.10	2,030.74	2,482.02	2,933.29	3,384.57	4,061.48
Over Kellet	1,343.32	1,567.21	1,791.09	2,014.98	2,462.75	2,910.53	3,358.30	4,029.96
Over Wyresdale	1,335.81	1,558.45	1,781.08	2,003.72	2,448.99	2,894.26	3,339.53	4,007.44
Overton	1,347.61	1,572.22	1,796.82	2,021.42	2,470.62	2,919.83	3,369.03	4,042.84
Priest Hutton	1,348.94	1,573.76	1,798.59	2,023.41	2,473.06	2,922.70	3,372.35	4,046.82
Quernmore	1,336.73	1,559.51	1,782.30	2,005.09	2,450.67	2,896.24	3,341.82	4,010.18
Roeburndale	1,327.91	1,549.22	1,770.54	1,991.86	2,434.50	2,877.13	3,319.77	3,983.72
Scotforth	1,337.13	1,559.98	1,782.84	2,005.69	2,451.40	2,897.11	3,342.82	4,011.38
Silverdale	1,372.13	1,600.81	1,829.50	2,058.19	2,515.57	2,972.94	3,430.32	4,116.38
Slyne-with-Hest	1,361.01	1,587.85	1,814.68	2,041.52	2,495.19	2,948.86	3,402.53	4,083.04
Tatham	1,346.92	1,571.41	1,795.89	2,020.38	2,469.35	2,918.33	3,367.30	4,040.76
Thurnham	1,346.04	1,570.38	1,794.72	2,019.06	2,467.74	2,916.42	3,365.10	4,038.12
Tunstall	1,385.44	1,616.35	1,847.25	2,078.16	2,539.97	3,001.79	3,463.60	4,156.32
Warton	1,342.93	1,566.75	1,790.57	2,014.39	2,462.03	2,909.67	3,357.32	4,028.78
Wennington	1,370.84	1,599.31	1,827.79	2,056.26	2,513.21	2,970.15	3,427.10	4,112.52
Whittington	1,345.43	1,569.66	1,793.90	2,018.14	2,466.62	2,915.09	3,363.57	4,036.28
Wray-with-Botton	1,356.86	1,583.00	1,809.15	2,035.29	2,487.58	2,939.86	3,392.15	4,070.58
Yealand Conyers	1,345.92	1,570.24	1,794.56	2,018.88	2,467.52	2,916.16	3,364.80	4,037.76
Yealand Redmayne	1,354.06	1,579.74	1,805.41	2,031.09	2,482.44	2,933.80	3,385.15	4,062.18

- (6) That it be determined that the City Council's basic amount of council tax for 2021/22 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 2021/22 tax base and council tax requirements.

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

	<b>2020/21</b>	<b>2021/22</b>	<b>Increase</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Lancashire County Council	1,400.32	1,456.19	55.87	3.99
Lancashire Police & Crime	211.45	226.45	15.00	7.09
Lancashire Fire Authority	70.86	72.27	1.41	1.99
Lancaster City Council	231.95	236.95	5.00	2.15
	<u>1,914.58</u>	<u>1,991.86</u>	<u>77.28</u>	<u>4.04</u>

Separately, regarding parishes, the Band D charge increase ranges from £-9.32 to +£34.80, resulting in year-on-year changes of between -22.24% and +96.53%. The average parish tax rate is £33.26. 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**

27 January 2021  
Council Budget and Policy Framework  
Update 2021-22 to 2024-25

Precept Notices

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