

**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<br/>£</i> | <i>Parish</i>    | <i>Tax Rate<br/>£</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.

| <b>Valuation Band</b> | <b>Lancashire County Council</b> | <b>Police &amp; Crime Commissioner for Lancashire</b> | <b>Lancashire Fire Authority</b> |
|-----------------------|----------------------------------|---|----------------------------------|
|                       | <b>£</b>                         | <b>£</b>  | <b>£</b>                         |
| 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<br>£ | Band B<br>£ | Band C<br>£ | Band D<br>£ | Band E<br>£ | Band F<br>£ | Band G<br>£ | Band H<br>£ |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 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

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