

Report of:	Meeting	Date	Item No.
Cllr Peter Gibson, Leader of the Council	Council	6 March 2014	10

COUNCIL TAX 2014/15

1. Purpose of Report

1.1 The determination of the Council Tax for the Borough for the 2014/15 financial year.

2. Outcomes

2.1 The total Council Tax for 2014/15 for the District, County, Police and Fire purposes.

3. Recommendations

3.1 That the formal Council Tax resolution as agreed by Cabinet 19 February 2014, as set out in Appendix 1 attached, be agreed.

3.2 That this Council's Band D equivalent Council Tax for the 2014/15 financial year of £180.16 together with parish precepts, as submitted in the report on the Budget, be approved for each of the valuation bands as follows:

Valuation Bands

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Barnacre-with-Bonds	122.47	142.87	163.29	183.70	224.53	265.34	306.17	367.40
Bleasdale	134.60	157.03	179.46	201.90	246.77	291.63	336.50	403.80
Cabus	127.14	148.33	169.52	190.71	233.09	275.47	317.85	381.42
Catterall	165.50	193.07	220.66	248.24	303.41	358.57	413.74	496.48
Claughton-on-Brock	156.28	182.31	208.36	234.41	286.51	338.59	390.69	468.82
Fleetwood	132.38	154.44	176.50	198.57	242.70	286.82	330.95	397.14
Forton	137.46	160.36	183.27	206.18	252.00	297.81	343.64	412.36
Garstang	145.95	170.27	194.59	218.92	267.57	316.22	364.87	437.84
Great Eccleston	137.10	159.95	182.80	205.65	251.35	297.05	342.75	411.30
Hambleton	137.75	160.70	183.66	206.62	252.54	298.45	344.37	413.24
Inskip-with-Sowerby	138.91	162.05	185.21	208.36	254.67	300.96	347.27	416.72
Kirkland	169.25	197.45	225.66	253.87	310.29	366.70	423.12	507.74
Myerscough and Bilsborrow	140.56	163.98	187.41	210.84	257.70	304.55	351.40	421.68
Nateby	124.62	145.39	166.16	186.93	228.47	270.01	311.55	373.86
Nether Wyresdale	148.71	173.49	198.27	223.06	272.63	322.20	371.77	446.12
Out Rawcliffe	131.30	153.17	175.06	196.94	240.71	284.47	328.24	393.88
Pilling	160.82	187.62	214.42	241.23	294.84	348.44	402.05	482.46
Preesall	139.20	162.39	185.59	208.79	255.19	301.58	347.99	417.58
Stalmine-with-Staynall	140.41	163.80	187.21	210.61	257.42	304.21	351.02	421.22
Upper Rawcliffe-with-Tarnacre	132.65	154.75	176.86	198.97	243.19	287.40	331.62	397.94
Winmarleigh	133.57	155.82	178.09	200.35	244.88	289.39	333.92	400.70
All other areas of the Borough	120.11	140.12	160.14	180.16	220.20	260.23	300.27	360.32

- 3.3** That it be noted that for the year 2014/15 the major precepting authorities have stated the following amounts in precepts, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings in the Council's area as shown below:-

Valuation Bands

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Lancashire County Council	738.49	861.58	984.66	1107.74	1353.90	1600.07	1846.23	2215.48
Police and Crime Commissioner for Lancashire	103.97	121.30	138.63	155.96	190.62	225.28	259.93	311.92
Lancashire Combined Fire Authority	42.43	49.51	56.58	63.65	77.79	91.94	106.08	127.30

- 3.4** That having calculated the aggregate in each case of the amounts at 3.2 and 3.3 above, and in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, the following amounts are set as the Council Tax for the year 2014/15 for each part of its area and for each of the categories of dwellings shown below:-

Valuation Bands

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Barnacre with Bonds	1007.36	1175.26	1343.16	1511.05	1846.84	2182.63	2518.41	3022.10
Bleasdale	1019.49	1189.42	1359.33	1529.25	1869.08	2208.92	2548.74	3058.50
Cabus	1012.03	1180.72	1349.39	1518.06	1855.40	2192.76	2530.09	3036.12
Catterall	1050.39	1225.46	1400.53	1575.59	1925.72	2275.86	2625.98	3151.18
Cloughton-on-Brock	1041.17	1214.70	1388.23	1561.76	1908.82	2255.88	2602.93	3123.52
Fleetwood	1017.27	1186.83	1356.37	1525.92	1865.01	2204.11	2543.19	3051.84
Forton	1022.35	1192.75	1363.14	1533.53	1874.31	2215.10	2555.88	3067.06
Garstang	1030.84	1202.66	1374.46	1546.27	1889.88	2233.51	2577.11	3092.54
Great Eccleston	1021.99	1192.34	1362.67	1533.00	1873.66	2214.34	2554.99	3066.00
Hambleton	1022.64	1193.09	1363.53	1533.97	1874.85	2215.74	2556.61	3067.94
Inskip with Sowerby	1023.80	1194.44	1365.08	1535.71	1876.98	2218.25	2559.51	3071.42
Kirkland	1054.14	1229.84	1405.53	1581.22	1932.60	2283.99	2635.36	3162.44
Myerscough and Bilsborrow	1025.45	1196.37	1367.28	1538.19	1880.01	2221.84	2563.64	3076.38
Nateby	1009.51	1177.78	1346.03	1514.28	1850.78	2187.30	2523.79	3028.56
Nether Wyresdale	1033.60	1205.88	1378.14	1550.41	1894.94	2239.49	2584.01	3100.82
Out Rawcliffe	1016.19	1185.56	1354.93	1524.29	1863.02	2201.76	2540.48	3048.58
Pilling	1045.71	1220.01	1394.29	1568.58	1917.15	2265.73	2614.29	3137.16
Preesall	1024.09	1194.78	1365.46	1536.14	1877.50	2218.87	2560.23	3072.28
Stalmine with Staynall	1025.30	1196.19	1367.08	1537.96	1879.73	2221.50	2563.26	3075.92
Upper Rawcliffe with Tarnacre	1017.54	1187.14	1356.73	1526.32	1865.50	2204.69	2543.86	3052.64
Winmarleigh	1018.46	1188.21	1357.96	1527.70	1867.19	2206.68	2546.16	3055.40
All other areas of the Borough	1005.00	1172.51	1340.01	1507.51	1842.51	2177.52	2512.51	3015.02

4. Background

4.1 The Council Tax for Wyre Borough Council for 2014/15 as recommended by the Cabinet at their meeting of the 19 February 2014 is detailed below:-

	£m
Net Expenditure (Before Other Government Grants)	14.490
Less Council Tax Freeze, NHB and NDR Grant net of NDR Levy	1.732
Less Revenue Support Grant	3.468
Less Baseline Funding	3.034
	6.256
Less Collection Fund – Council Tax and NDR	0.110
Amount Required from Council Tax	6.146
Divided by Council Tax Base at Band D equivalent	34,116
Council Tax for 2014/15	£180.16
Council Tax for 2013/14	£180.16
Increase from 2013/14	£0.00

5. Key Issues and Proposals

5.1 Under the provisions of the Local Government Finance Act 1992 as amended, Wyre Borough Council, as billing authority, is required to determine a Council Tax for the services provided by Lancashire County Council, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority, Wyre Borough Council and where appropriate, Parish Councils. The expenditure levels, government contributions and other adjustments to arrive at the calculation of the full Council Tax are as follows:-

	Total for County	Total for Police	Total for Combined Fire	Total for WBC	
	£m	£m	£m	£m	
Precept	372.256	62.723	25.598	6.146	
		No. of properties			
Council Tax Base (Band D equivalent)	336,050	402,171	402,171	34,116	
	£	£	£	£	TOTAL £
COUNCIL TAX 2014/15	1,107.74	155.96	63.65	180.16	1,507.51
Council Tax 2013/14	1,086.13	152.92	63.65	180.16	1,482.86
Increase/Reduction(-)	21.61	3.04	0.00	0.00	24.65
	1.99%	1.99%	0.00%	0.00%	1.66%
					or £0.47 per week

5.2 The Council Tax for each property band based on the £1,507.51 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,005.00	66.6667
B	1,172.51	77.7778
C	1,340.01	88.8889
D	1,507.51	100
E	1,842.51	122.2222
F	2,177.52	144.4444
G	2,512.51	166.6667
H	3,015.02	200

5.3 The local authority is required each year to estimate whether there will be a surplus or deficit on its Collection Fund. Surpluses or deficits attributable to Council Tax are apportioned between the County, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority and the District. Surpluses or deficits attributable to Non-Domestic Rates are apportioned between Central Government, the County, the Combined Fire Authority and the District. The surplus attributable to Wyre is anticipated to be £100,261 in relation to Council Tax and £9,280 in relation to Non-Domestic Rates. Both of these have been taken into account for the Borough Council's purposes in 2014/15. A collection rate of 98%, the same as that budgeted in 2013/14, has been assumed in the calculation of the Council Tax base. The Collection Fund Statement is shown at Appendix 2(a) for Council Tax and Appendix 2(b) for Non-Domestic Rates with a sample Council Tax Bill at Appendix 3.

IMPLICATIONS	
Finance	Considered in detail in the report above.
Legal	None arising directly from the report.

OTHER RISKS/IMPLICATIONS: CHECKLIST

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

Implications	✓ / x
Community Safety	x
Equality and Diversity	x

Risks/Implications	✓ / x
Asset Management	x
Climate Change	x

Sustainability	x
Health and Safety	x

Data Protection	x
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Report Author	Telephone No.	Email	Date
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List of Background Papers:		
Name of Document	Date	Where available for inspection

LIST OF APPENDICES

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 19 February, 2014.

Appendix 2(a) – Collection Fund Statement – Council Tax

Appendix 2(b) – Collection Fund Statement – Non-Domestic Rates

Appendix 3 – Example of Council Tax Bill

arm/ex/cou/cr/14/0603pd2

Formal Council Tax Resolution agreed at Cabinet 19 February, 2014.

3.1 That the following be approved:-

- a.** The Revised Revenue Budget for the year 2013/14 and the Revenue Budget for 2014/15, noting the withdrawal of the Rural Parish Grant and Localised Council Tax Support from April 2014.
- b.** For the purpose of proposing an indicative Council Tax for 2015/16, 2016/17 and 2017/18, taking into account the Medium Term Financial Plan at Appendix 2, that the intention to freeze council tax in 2015/16 be noted recognising that any future increase in Council Tax, whilst no more than 1% each year, will remain within the principles determined by the Government as part of the legislation relating to Local Referendums allowing the veto of excessive Council Tax increases.
- c.** Members continuing commitment to the approach being taken regarding the efficiency savings, detailed within the Council's 'Annual Efficiency Statement' at Appendix 1.
- d.** Any increases in the base level of expenditure and further additional expenditure arising during 2014/15 should be financed from existing budgets or specified compensatory savings, in accordance with the Financial Regulations and Financial Procedure Rules.
- e.** The use of all other Reserves and Balances as indicated in Appendices 4 and 5.
- f.** The manpower estimates for 2014/15.
- g.** In accordance with the requirements of the Prudential Code for Capital Finance, those indicators included at Appendix 7.
- h.** The Revised Capital Budget for 2013/14 and the Capital Programme for 2014/15 onwards.

3.2 That it be noted that, in accordance with the Council's Scheme of Delegation, as agreed by Council at their meeting of 24th February 2005:

- a. The amount of 34,116.36 has been calculated as the 2014/15 Council Tax Base for the whole area [(Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act"))]; and
- b. A Council Tax Base, for dwellings in those parts of its area to which a Parish precept relates, has been calculated as indicated below.

Barnacre-with-Bonds	847.10
Bleasdale	59.70
Cabus	568.70
Catterall	763.84
Claughton-on-Brock	261.75
Fleetwood	5,976.17
Forton	480.39
Garstang	1,642.14
Great Eccleston	529.57
Hambleton	944.95
Inskip-with-Sowerby	313.15
Kirkland	135.66
Myerscough and Bilsborrow	391.19
Nateby	218.52
Nether Wyresdale	302.33
Out Rawcliffe	253.27
Pilling	753.26
Preesall	1,805.19
Stalmine-with-Staynall	529.72
Upper Rawcliffe-with-Tarnacre	265.79
Winmarleigh	129.65

3.3 The Council Tax requirement for the Council's own purposes for 2014/15 (excluding Parish precepts) is £6,146,403.

3.4 That the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Act:-

a.	£74,375,602	Being the aggregate of the amounts which the 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.	£67,757,088	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
c.	£6,618,514	Being the amount by which the aggregate at 3.4(a) above exceeds the aggregate at 3.4(b) above, calculated by the 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.	£194.00	Being the amount at 3.4(c) above (Item R) all divided by Item T (3.2(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
e.	£472,111	Being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act and as detailed in Appendix 6.
f.	£180.16	Being the amount at 3.4(d) above less the result given by dividing the amount at 3.4(e) above by Item T (3.2(a) above), calculated by the 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 area to which no Parish precept relates.

3.5 That the Council's basic amount of Council Tax for 2014/15 is not considered excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.

Collection Fund Statement - Council Tax

Appendix 2(a)

2012/13 Actual £		2013/14 Original £	2013/14 Revised £	2014/15 Original £
	Income			
50,583,629	Council Tax - Income from Taxpayers	50,426,066	51,698,343	51,902,868
9,054,060	Council Tax Benefit *	0	-42,272	0
0	Council Tax Support Grant - Parish/Town Councils *	48,697	48,697	0
59,637,689		50,474,763	51,704,768	51,902,868
	Contribution re Collection Fund previous year balance:- Council Tax			
27,999	Lancashire County Council	0	0	0
3,695	Lancashire Police Authority	0	0	0
1,608	Lancashire Combined Fire Authority	0	0	0
4,775	Wyre B.C.	0	0	0
59,675,766		50,474,763	51,704,768	51,902,868
	Expenditure			
	Precepts			
43,349,295	Lancashire County Council	36,651,089	36,651,089	37,792,057
5,864,120	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	5,160,235	5,160,235	5,320,788
2,489,560	Lancashire Combined Fire Authority	2,147,841	2,147,841	2,171,509
0	Parish/Town Councils - Council Tax Support Grant *	48,697	48,697	0
7,403,017	Wyre B.C.	6,466,901	6,466,901	6,618,514
59,105,992		50,474,763	50,474,763	51,902,868
	Distribution of Collection Fund previous year balance:- Council Tax			
0	Lancashire County Council	31,453	31,453	568,230
0	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	4,255	4,255	80,003
0	Lancashire Combined Fire Authority	1,806	1,806	33,300
0	Wyre B.C.	5,371	5,371	100,261
	Bad and Doubtful Debts			
244,524	Write Ons(-)/Offs	0	235,256	0
78,773	Provisions	0	214,744	0
59,429,289		50,517,648	50,967,648	52,684,662
246,477	Surplus/Deficit (-) for year	-42,885	737,120	-781,794
59,675,766		50,474,763	51,704,768	51,902,868
-201,803	Surplus/Deficit (-) Balance at 1 April	42,885	44,674	781,794
246,477	Surplus/Deficit (-) for year	-42,885	737,120	-781,794
44,674	Balance at 31 March	0	781,794	0

* The above reflects from 1 April 2013 Government changes regarding the Localisation of Council Tax Support.

Collection Fund Statement - Non-Domestic Rates

Appendix 2(b)

2012/13 Actual £		2013/14 Original £	2013/14 Revised £	2014/15 Original £
	Income			
24,836,925	NDR Collected from Ratepayers	24,900,579	26,573,610	25,536,625
	NDR Transitional Protection (net) from Central Govt.	245,465	201,694	90,941
<u>24,836,925</u>		<u>25,146,044</u>	<u>26,775,304</u>	<u>25,627,566</u>
	Expenditure			
	<u>Non-Domestic Rate Contributions</u>			
24,681,410	NNDR Pool	0	0	0
	Central Government	12,495,744	12,504,109	12,736,639
	Lancashire County Council	2,249,233	2,250,740	2,292,595
	Lancashire Combined Fire Authority	249,915	250,082	254,733
	Wyre B.C.	9,996,596	10,003,287	10,189,311
<u>24,681,410</u>		<u>24,991,488</u>	<u>25,008,218</u>	<u>25,473,278</u>
155,515	Cost of NNDR Collection - Wyre B.C.	154,556	154,556	154,288
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
	Central Government	0	0	11,600
	Lancashire County Council	0	0	2,088
	Lancashire Combined Fire Authority	0	0	232
	Wyre B.C.	0	0	9,280
	Bad and Doubtful Debts			
	Write Ons(-)/Offs		135,131	
	Provisions for Bad Debts and Appeals pre 31/12/13)		1,454,199	
<u>24,836,925</u>		<u>25,146,044</u>	<u>26,752,104</u>	<u>25,650,766</u>
<u>0</u>	Surplus/Deficit (-) for year	<u>0</u>	<u>23,200</u>	<u>-23,200</u>
<u>24,836,925</u>		<u>25,146,044</u>	<u>26,775,304</u>	<u>25,627,566</u>
0	Surplus/Deficit (-) Balance at 1 April	0	0	23,200
<u>0</u>	Surplus/Deficit (-) for year	<u>0</u>	<u>23,200</u>	<u>-23,200</u>
<u>0</u>	Balance at 31 March	<u>0</u>	<u>23,200</u>	<u>0</u>

NB The above reflects from 1 April 2013 Government changes regarding Business Rates Retention.



Appendix 3

Local Taxation Section
 Civic Centre
 Breck Road
 Poulton le Fylde
 Lancs FY6 7PU

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Issued on 01-APR-2014

Mr J Average
 21 Acacia Avenue
 Wyretown
 Lancs

Account Reference
 70015192
**Please quote with payments and
 in all correspondence**

COUNCIL TAX BILL

Reason for bill: Annual Bill

Property to which the bill refers		HOW THE TAX IS ARRIVED AT FOR BAND D		
21 Acacia Avenue		Lancashire County Council	1107.74	2.0
Wyretown		Wyre Borough Council	180.16	0.0
Lancs		PCC for Lancashire	155.96	2.0
		Lancs Combined Fire Authority	63.65	0.0
		Your Parish Council	28.20	20.4
Parish	012			
Valuation Band	D	Percentage change from last year is shown. See enclosed leaflet for more information		
Disabled Band	C			
Property Reference	001201230021001	Total for band	1535.71	2.0%
Charge for period	Band D	01 APR 2014 to 31 MAR 2015		1535.71
Less Disabled Persons Reduction		01 APR 2014 to 31 MAR 2015		-170.63
Less 25% Reduction for single occupancy		01 APR 2014 to 31 MAR 2015		-341.27
Total amount due - to be paid as detailed below				1023.81

FIRST INSTALMENT DUE ON 21-APR-2014	1 x	105.81
9 OTHER INSTALMENTS DUE ON 21-MAY-2014 TO 21-JAN-2015	9 x	102.00
INSTALMENTS TO BE PAID BY: DIRECT DEBIT		
CHANGES IN CIRCUMSTANCES/PAYMENTS RECEIVED AFTER 7TH MARCH ARE NOT SHOWN ON THIS BILL. YOU WILL RECEIVE A REVISED BILL TO REFLECT ANY CHANGES AFTER THAT DATE IF NECESSARY		

NOTES ON THE EXAMPLE COUNCIL TAX BILL

The example bill illustrates an annual bill which would be served on a taxpayer who is the only occupier of a band D dwelling and has elected to pay his bill by Direct Debit. He is permanently disabled.

1. As a result of having qualifying features in his home to meet the needs of his disability the bill is charged on band C rather than band D. Therefore an allowance to reflect the difference in charge between the two bands is shown on the bill.
2. A discount of 25% (of the band C tax) is allowed because of single occupation of the dwelling.
3. Council Tax regulations require the Council to show the percentage change from year to year for each of the precepts that make up the bill; Lancashire County Council, Wyre Borough Council, the Police and Crime Commissioner for Lancashire and the Lancashire Combined Fire Authority. In addition there may be changes in the parish amount, some which may show a large percentage change but which are for only small sums of money.

arm/ex/cou/cr/14/0603pd2