

Report of:	Meeting	Date	Item No.
Cllr Peter Gibson, Leader of the Council	Council	5 March 2015	11

Council Tax 2015/16

1. Purpose of report

1.1 The determination of the Council Tax for the Borough for the 2015/16 financial year.

2. Outcomes

2.1 The total Council Tax for 2015/16 for the District, County, Police and Fire purposes.

3. Recommendations

3.1 That the formal Council Tax resolution as agreed by Cabinet 18 February 2015, as set out in Appendix 1 attached, be agreed.

3.2 That this Council's Band D equivalent Council Tax for the 2015/16 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	122.74	143.19	163.65	184.11	225.03	265.94	306.85	368.22
Bleasdale	134.33	156.71	179.10	201.49	246.27	291.04	335.82	402.98
Cabus	127.04	148.20	169.38	190.55	232.90	275.24	317.59	381.10
Catterall	165.84	193.47	221.11	248.75	304.03	359.30	414.59	497.50
Claughton-on-Brock	156.94	183.08	209.24	235.40	287.72	340.02	392.34	470.80
Fleetwood	132.06	154.07	176.08	198.09	242.11	286.13	330.15	396.18
Forton	137.38	160.27	183.17	206.07	251.87	297.66	343.45	412.14
Garstang	146.50	170.91	195.33	219.75	268.59	317.42	366.25	439.50
Great Eccleston	137.64	160.57	183.51	206.45	252.33	298.20	344.09	412.90
Hambleton	137.35	160.23	183.13	206.02	251.81	297.58	343.37	412.04
Inskip-with-Sowerby	139.12	162.30	185.49	208.68	255.06	301.43	347.80	417.36
Kirkland	170.35	198.73	227.13	255.52	312.31	369.08	425.87	511.04
Myerscough and Bilsborrow	140.25	163.62	186.99	210.37	257.12	303.87	350.62	420.74
Nateby	124.59	145.35	166.11	186.88	228.41	269.94	311.47	373.76
Nether Wyresdale	147.60	172.19	196.79	221.39	270.59	319.78	368.99	442.78
Out Rawcliffe	131.12	152.96	174.82	196.67	240.38	284.08	327.79	393.34
Pilling	161.70	188.65	215.60	242.55	296.45	350.35	404.25	485.10
Preesall	141.30	164.85	188.40	211.95	259.05	306.15	353.25	423.90
Stalmine-with-Staynall	143.26	167.12	191.00	214.88	262.64	310.38	358.14	429.76
Upper Rawcliffe-with-Tarnacre	132.43	154.49	176.57	198.64	242.79	286.92	331.07	397.28
Winmarleigh	133.78	156.06	178.36	200.66	245.26	289.84	334.44	401.32
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 2015/16 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	753.19	878.72	1004.25	1129.78	1380.84	1631.90	1882.97	2259.56
Police and Crime Commissioner for Lancashire	106.04	123.71	141.39	159.06	194.41	229.75	265.10	318.12
Lancashire Combined Fire Authority	43.24	50.45	57.65	64.86	79.27	93.69	108.10	129.72

- 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 2015/16 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	1025.21	1196.07	1366.94	1537.81	1879.55	2221.28	2563.02	3075.62
Bleasdale	1036.80	1209.59	1382.39	1555.19	1900.79	2246.38	2591.99	3110.38
Cabus	1029.51	1201.08	1372.67	1544.25	1887.42	2230.58	2573.76	3088.50
Catterall	1068.31	1246.35	1424.40	1602.45	1958.55	2314.64	2670.76	3204.90
Cloughton-on-Brock	1059.41	1235.96	1412.53	1589.10	1942.24	2295.36	2648.51	3178.20
Fleetwood	1034.53	1206.95	1379.37	1551.79	1896.63	2241.47	2586.32	3103.58
Forton	1039.85	1213.15	1386.46	1559.77	1906.39	2253.00	2599.62	3119.54
Garstang	1048.97	1223.79	1398.62	1573.45	1923.11	2272.76	2622.42	3146.90
Great Eccleston	1040.11	1213.45	1386.80	1560.15	1906.85	2253.54	2600.26	3120.30
Hambleton	1039.82	1213.11	1386.42	1559.72	1906.33	2252.92	2599.54	3119.44
Inskip with Sowerby	1041.59	1215.18	1388.78	1562.38	1909.58	2256.77	2603.97	3124.76
Kirkland	1072.82	1251.61	1430.42	1609.22	1966.83	2324.42	2682.04	3218.44
Myerscough and Bilsborrow	1042.72	1216.50	1390.28	1564.07	1911.64	2259.21	2606.79	3128.14
Nateby	1027.06	1198.23	1369.40	1540.58	1882.93	2225.28	2567.64	3081.16
Nether Wyresdale	1050.07	1225.07	1400.08	1575.09	1925.11	2275.12	2625.16	3150.18
Out Rawcliffe	1033.59	1205.84	1378.11	1550.37	1894.90	2239.42	2583.96	3100.74
Pilling	1064.17	1241.53	1418.89	1596.25	1950.97	2305.69	2660.42	3192.50
Preesall	1043.77	1217.73	1391.69	1565.65	1913.57	2261.49	2609.42	3131.30
Stalmine with Staynall	1045.73	1220.00	1394.29	1568.58	1917.16	2265.72	2614.31	3137.16
Upper Rawcliffe with Tarnacre	1034.90	1207.37	1379.86	1552.34	1897.31	2242.26	2587.24	3104.68
Winmarleigh	1036.25	1208.94	1381.65	1554.36	1899.78	2245.18	2590.61	3108.72
All other areas of the Borough	1022.58	1193.00	1363.43	1533.86	1874.72	2215.57	2556.44	3067.72

4. Background

4.1 The Council Tax for Wyre Borough Council for 2015/16 as recommended by the Cabinet at their meeting of the 18 February 2015 is detailed below:-

	£m
Net Expenditure (Before Other Government Grants)	14.710
Less Council Tax Freeze, NHB and NDR Grant (net of NDR Levy)	2.265
Less Revenue Support Grant	2.456
Less Baseline Funding	3.094
Less Projected NDR above Baseline Funding	0.204
	6.691
Less Collection Fund – Council Tax and NDR	0.459
Amount Required from Council Tax	6.232
Divided by Council Tax Base at Band D equivalent	34,589
Council Tax for 2015/16	£180.16
Council Tax for 2014/15	£180.16
Increase from 2014/15	£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 £m	Total for Police £m	Total for Combined Fire £m	Total for WBC £m	Total Band D Excl. Parishes £	Av. Band D Parish Precept £	Total Band D Incl. Parishes £
Precept	387.104	65.303	26.629	6.232			
	No. of properties						
Council Tax Base (Band D equivalent)	342,636	410,555	410,555	34,589			
	£	£	£	£	£	£	£
COUNCIL TAX 2015/16	1,129.78	159.06	64.86	180.16	1,533.86	14.11	1,547.97
COUNCIL TAX 2014/15	1,107.74	155.96	63.65	180.16	1,507.51	13.84	1,521.35
Increase/Reduction(-)	22.04 1.99%	3.10 1.99%	1.21 1.90%	0.00 0.00%	26.35 1.75% or £0.51 per week	0.27 1.95%	26.62 1.75%
2015/16 Council Tax as a proportion of total bill	73.7%	10.4%	4.2%	11.7%	100%		
2015/16 Council Tax as a proportion of total bill	73.0%	10.3%	4.2%	11.6%		0.9%	100%

5.2 The Council Tax for each property band based on the £1,533.86 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,022.58	66.6667
B	1,193.00	77.7778
C	1,363.43	88.8889
D	1,533.86	100
E	1,874.72	122.2222
F	2,215.57	144.4444
G	2,556.44	166.6667
H	3,067.72	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 £150,924 in relation to Council Tax and £307,711 in relation to Non-Domestic Rates. Both of these have been taken into account for the Borough Council's purposes in 2015/16. A collection rate of 98%, the same as that budgeted in 2014/15, 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.

Financial and legal 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.

risks/implications	✓ / x
community safety	x
equality and diversity	x
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
data protection	x

report author	telephone no.	email	date
Philippa Davies	01253 887370	Philippa.davies@wyre.gov.uk	26.02.15

List of background papers:		
name of document	date	where available for inspection

List of appendices

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 18 February, 2015.

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/15/0503pd2

Extract from the minutes of the Cabinet Meeting held on 18 February 2015

CAB.57 Revenue Budget, Council Tax and Capital Programme

The Corporate Director of Resources (S151 Officer) submitted a report requesting Cabinet's confirmation of the Revenue Budget, Council Tax, Revised Capital Budget 2013/14 and Capital Programme 2014/15 onwards.

Decisions taken

Cabinet agreed the recommendations below.

PLEASE NOTE – the paragraph numbers, format and wording below directly reflect the original Cabinet report.

3.1 That the following be approved:-

- a. The Revised Revenue Budget for the year 2014/15 and the Revenue Budget for 2015/16, reaffirming the decision not to pass any grant to the parish and town councils in relation to Localised Council Tax Support.
- b. For the purpose of proposing an indicative Council Tax for 2016/17, 2017/18 and 2018/19, taking into account the Medium Term Financial Plan at Appendix 2, that the increase in council tax whilst no more than 2% 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 2015/16 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 2015/16.

- 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 2014/15 and the Capital Programme for 2015/16 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 34,588.90 has been calculated as the 2015/16 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	861.26
Bleasdale	60.84
Cabus	577.50
Catterall	787.24
Claughton-on-Brock	262.21
Fleetwood	6,133.68
Forton	482.40
Garstang	1,658.03
Great Eccleston	532.53
Hambleton	966.62
Inskip-with-Sowerby	309.62
Kirkland	132.69
Myerscough and Bilsborrow	397.16
Nateby	222.73
Nether Wyresdale	305.60
Out Rawcliffe	257.45
Pilling	769.41
Preesall	1,843.54
Stalmine-with-Staynall	533.17
Upper Rawcliffe-with-Tarnacre	270.55
Winmarleigh	126.19

3.3 The Council Tax requirement for the Council's own purposes for 2015/16 (excluding Parish precepts) is £6,231,536.

3.4 That the following amounts be calculated for the year 2015/16 in accordance with Sections 31 to 36 of the Act:-

a.	£88,899,726	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.	£82,179,997	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
c.	£6,719,729	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.	£ 194.27	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.	£488,193	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 2015/16 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)

2013/14 Actual £		2014/15 Original £	2014/15 Revised £	2015/16 Original £
	Income			
51,497,680	Council Tax - Income from Taxpayers	51,902,868	53,473,455	53,542,722
-57,159	Council Tax Benefit	0	-54,470	0
48,697	Council Tax Support Grant - Parish/Town Councils	0	0	0
<u>51,489,218</u>		<u>51,902,868</u>	<u>53,418,985</u>	<u>53,542,722</u>
	0 Contribution re Collection Fund previous year balance	0	0	0
<u>51,489,218</u>		<u>51,902,868</u>	<u>53,418,985</u>	<u>53,542,722</u>
	Expenditure			
	Precepts			
36,651,089	Lancashire County Council	37,792,057	37,792,057	39,077,847
5,160,235	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	5,320,788	5,320,788	5,501,710
2,147,841	Lancashire Combined Fire Authority	2,171,509	2,171,509	2,243,436
48,697	Parish/Town Councils - Council Tax Support Grant	0	0	0
6,466,901	Wyre B.C.	6,618,514	6,618,514	6,719,729
<u>50,474,763</u>		<u>51,902,868</u>	<u>51,902,868</u>	<u>53,542,722</u>
	Distribution of Collection Fund previous year balance:-			
31,453	Lancashire County Council	568,230	568,230	861,782
4,255	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	80,003	80,003	121,331
1,806	Lancashire Combined Fire Authority	33,300	33,300	49,517
5,371	Wyre B.C.	100,261	100,261	150,924
	Bad and Doubtful Debts			
82,366	Write Ons(-)/Offs	0	250,000	0
146,372	Provisions	0	88,275	0
<u>50,746,386</u>		<u>52,684,662</u>	<u>53,022,937</u>	<u>54,726,276</u>
<u>742,832</u>	Surplus/Deficit (-) for year	<u>-781,794</u>	<u>396,048</u>	<u>-1,183,554</u>
<u>51,489,218</u>		<u>51,902,868</u>	<u>53,418,985</u>	<u>53,542,722</u>
44,674	Surplus/Deficit (-) Balance at 1 April	781,794	787,506	1,183,554
<u>742,832</u>	Surplus/Deficit (-) for year	<u>-781,794</u>	<u>396,048</u>	<u>-1,183,554</u>
<u><u>787,506</u></u>	Balance at 31 March	<u><u>0</u></u>	<u><u>1,183,554</u></u>	<u><u>0</u></u>

Collection Fund Statement - Non-Domestic Rates

Appendix 2(b)

2013/14 Actual £		2014/15 Original £	2014/15 Revised £	2015/16 Original £
	Income			
26,599,704	NDR Collected from Ratepayers	25,536,625	27,078,521	26,629,147
<u>202,409</u>	NDR Transitional Protection (net) from Central Govt.	<u>90,941</u>	<u>65,297</u>	<u>0</u>
<u>26,802,113</u>		<u>25,627,566</u>	<u>27,143,818</u>	<u>26,629,147</u>
	Expenditure			
	<u>Non-Domestic Rate Contributions</u>			
12,504,109	Central Government	12,736,639	12,736,639	13,237,798
2,250,740	Lancashire County Council	2,292,595	2,292,595	2,382,804
250,082	Lancashire Combined Fire Authority	254,733	254,733	264,756
<u>10,003,287</u>	Wyre B.C.	<u>10,189,311</u>	<u>10,189,311</u>	<u>10,590,239</u>
<u>25,008,218</u>		<u>25,473,278</u>	<u>25,473,278</u>	<u>26,475,597</u>
154,556	Cost of NNDR Collection - Wyre B.C.	154,288	154,288	153,550
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
	Central Government	11,600	11,600	384,639
	Lancashire County Council	2,088	2,088	69,235
	Lancashire Combined Fire Authority	232	232	7,693
	Wyre B.C.	9,280	9,280	307,711
	Bad and Doubtful Debts			
65,900	Write Ons(-)/Offs	0	100,000	0
<u>1,268,229</u>	Provisions for Bad Debts and Appeals pre 31/12/13)	<u>0</u>	<u>928,984</u>	<u>0</u>
<u>26,496,903</u>		<u>25,650,766</u>	<u>26,679,750</u>	<u>27,398,425</u>
<u>305,210</u>	Surplus/Deficit (-) for year	<u>-23,200</u>	<u>464,068</u>	<u>-769,278</u>
<u>26,802,113</u>		<u>25,627,566</u>	<u>27,143,818</u>	<u>26,629,147</u>
0	Surplus/Deficit (-) Balance at 1 April	23,200	305,210	769,278
<u>305,210</u>	Surplus/Deficit (-) for year	<u>-23,200</u>	<u>464,068</u>	<u>-769,278</u>
<u><u>305,210</u></u>	Balance at 31 March	<u><u>0</u></u>	<u><u>769,278</u></u>	<u><u>0</u></u>



Appendix 3

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

www.wyre.gov.uk

☎ (01253) 891000
 Fax (01253) 887352
 Minicom (01253) 887636
 email revenues@wyre.gov.uk

Issued on 01-APR-2015

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	1129.78	2.0
Wyretown		Wyre Borough Council	180.16	0.0
Lancs		PCC for Lancashire	159.06	2.0
		Lancs Combined Fire Authority	64.86	1.9
		Your Parish Council	28.52	1.1
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	1562.38	1.7%
Charge for period	Band D	01 APR 2015 to 31 MAR 2016		1562.38
Less Disabled Persons Reduction		01 APR 2015 to 31 MAR 2016		-173.60
Less 25% Reduction for single occupancy		01 APR 2015 to 31 MAR 2016		-347.20
Total amount due - to be paid as detailed below				1041.58

FIRST INSTALMENT DUE ON 21-APR-2015 1 x 105.58
 9 OTHER INSTALMENTS DUE ON 21-MAY-2015 TO 21-JAN-2016 9 x 104.00
 INSTALMENTS TO BE PAID BY: DIRECT DEBIT

CHANGES IN CIRCUMSTANCES/PAYMENTS RECEIVED AFTER 6TH 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.