

Report of:	Meeting	Date	Item No.
Cllr Peter Gibson, Leader of the Council	Council	3 March 2016	9

Council Tax 2016/17

1. Purpose of report

1.1 The determination of the Council Tax for the Borough for the 2016/17 financial year.

2. Outcomes

2.1 The total Council Tax for 2016/17 for the District, County, Police and Fire purposes.

3. Recommendations

3.1 That the formal Council Tax resolution as agreed by Cabinet 17 February 2016, as set out in Appendix 1 attached, be agreed.

3.2 That this Council's Band D equivalent Council Tax for the 2016/17 financial year of £183.31 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	126.13	147.14	168.17	189.19	231.24	273.27	315.32	378.38
Bleasdale	136.31	159.02	181.74	204.46	249.90	295.33	340.77	408.92
Cabus	130.07	151.74	173.42	195.10	238.46	281.81	325.17	390.20
Catterall	169.43	197.66	225.90	254.14	310.62	367.09	423.57	508.28
Claughton-on-Brock	157.98	184.30	210.63	236.96	289.62	342.27	394.94	473.92
Fleetwood	140.76	164.21	187.67	211.13	258.05	304.96	351.89	422.26
Forton	149.02	173.84	198.68	223.52	273.20	322.86	372.54	447.04
Garstang	150.11	175.12	200.14	225.16	275.20	325.23	375.27	450.32
Great Eccleston	140.72	164.16	187.62	211.07	257.98	304.88	351.79	422.14
Hambleton	140.42	163.82	187.22	210.63	257.44	304.24	351.05	421.26
Inskip-with-Sowerby	143.26	167.13	191.01	214.89	262.65	310.40	358.15	429.78
Kirkland	171.55	200.13	228.73	257.32	314.51	371.68	428.87	514.64
Myerscough and Bilsborrow	145.31	169.52	193.74	217.96	266.40	314.83	363.27	435.92
Nateby	126.89	148.03	169.18	190.33	232.63	274.92	317.22	380.66
Nether Wyresdale	151.32	176.53	201.75	226.97	277.41	327.84	378.29	453.94
Out Rawcliffe	133.50	155.75	178.00	200.25	244.75	289.25	333.75	400.50
Pilling	165.99	193.65	221.31	248.98	304.31	359.64	414.97	497.96
Preesall	148.81	173.60	198.41	223.21	272.82	322.41	372.02	446.42
Stalmine-with-Staynall	148.24	172.94	197.65	222.36	271.78	321.19	370.60	444.72
Upper Rawcliffe-with-Tarnacre	136.51	159.25	182.01	204.76	250.27	295.76	341.27	409.52
Winmarleigh	135.94	158.58	181.24	203.90	249.22	294.52	339.84	407.80
All other areas of the Borough	122.21	142.57	162.94	183.31	224.05	264.78	305.52	366.62

3.3 That it be noted that for the year 2016/17 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	783.24	913.78	1044.32	1174.86	1435.94	1697.02	1958.10	2349.72
Police and Crime Commissioner for Lancashire	108.15	126.17	144.20	162.22	198.27	234.32	270.37	324.44
Lancashire Combined Fire Authority	43.67	50.94	58.22	65.50	80.06	94.61	109.17	131.00

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 2016/17 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	1061.19	1238.03	1414.91	1591.77	1945.51	2299.22	2652.96	3183.54
Bleasdale	1071.37	1249.91	1428.48	1607.04	1964.17	2321.28	2678.41	3214.08
Cabus	1065.13	1242.63	1420.16	1597.68	1952.73	2307.76	2662.81	3195.36
Catterall	1104.49	1288.55	1472.64	1656.72	2024.89	2393.04	2761.21	3313.44
Cloughton-on-Brock	1093.04	1275.19	1457.37	1639.54	2003.89	2368.22	2732.58	3279.08
Fleetwood	1075.82	1255.10	1434.41	1613.71	1972.32	2330.91	2689.53	3227.42
Forton	1084.08	1264.73	1445.42	1626.10	1987.47	2348.81	2710.18	3252.20
Garstang	1085.17	1266.01	1446.88	1627.74	1989.47	2351.18	2712.91	3255.48
Great Eccleston	1075.78	1255.05	1434.36	1613.65	1972.25	2330.83	2689.43	3227.30
Hambleton	1075.48	1254.71	1433.96	1613.21	1971.71	2330.19	2688.69	3226.42
Inskip with Sowerby	1078.32	1258.02	1437.75	1617.47	1976.92	2336.35	2695.79	3234.94
Kirkland	1106.61	1291.02	1475.47	1659.90	2028.78	2397.63	2766.51	3319.80
Myerscough and Bilsborrow	1080.37	1260.41	1440.48	1620.54	1980.67	2340.78	2700.91	3241.08
Nateby	1061.95	1238.92	1415.92	1592.91	1946.90	2300.87	2654.86	3185.82
Nether Wyresdale	1086.38	1267.42	1448.49	1629.55	1991.68	2353.79	2715.93	3259.10
Out Rawcliffe	1068.56	1246.64	1424.74	1602.83	1959.02	2315.20	2671.39	3205.66
Pilling	1101.05	1284.54	1468.05	1651.56	2018.58	2385.59	2752.61	3303.12
Preesall	1083.87	1264.49	1445.15	1625.79	1987.09	2348.36	2709.66	3251.58
Stalmine with Staynall	1083.30	1263.83	1444.39	1624.94	1986.05	2347.14	2708.24	3249.88
Upper Rawcliffe with Tarnacre	1071.57	1250.14	1428.75	1607.34	1964.54	2321.71	2678.91	3214.68
Winmarleigh	1071.00	1249.47	1427.98	1606.48	1963.49	2320.47	2677.48	3212.96
All other areas of the Borough	1057.27	1233.46	1409.68	1585.89	1938.32	2290.73	2643.16	3171.78

4. Background

4.1 The Council Tax for Wyre Borough Council for 2016/17 as recommended by the Cabinet at their meeting of the 17 February 2016 is detailed below:-

	£m
Net Expenditure (Before Other Government Grants)	14.213
Less NHB, NDR Grant (net of NDR Levy) and Retained Levy	2.930
Less Revenue Support Grant	1.631
Less Baseline Funding	3.120
Less Projected NDR above Baseline Funding	0.316
	6.216
Add Collection Fund – Council Tax and NDR	0.251
Amount Required from Council Tax	6.467
Divided by Council Tax Base at Band D equivalent	35,278
Council Tax for 2016/17	£183.31
Council Tax for 2015/16	£180.16
Increase from 2015/16	£3.15

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	410.002	67.789	27.371	6.467			
	No. of properties						
Council Tax Base (Band D equivalent)	348,980	417,884	417,884	35,278			
	£	£	£	£	£	£	£
COUNCIL TAX 2016/17	1,174.86	162.22	65.50	183.31	1,585.89	17.11	1,603.00
COUNCIL TAX 2015/16	1,129.78	159.06	64.86	180.16	1,533.86	14.11	1,547.97
Increase/Reduction(-)	45.08 3.99%	3.16 1.99%	0.64 0.99%	3.15 1.75%	52.03 3.39% or £1.00 per week	3.00 21.26%	55.03 3.56%
2016/17 Council Tax as a proportion of total bill	74.1%	10.2%	4.1%	11.6%	100%		
2016/17 Council Tax as a proportion of total bill	73.3%	10.1%	4.1%	11.4%		1.1%	100%

5.2 The Council Tax for each property band based on the £1,585.89 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,057.27	66.6667
B	1,233.46	77.7778
C	1,409.68	88.8889
D	1,585.89	100
E	1,938.32	122.2222
F	2,290.73	144.4444
G	2,643.16	166.6667
H	3,171.78	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 £140,304 in relation to Council Tax and the deficit £391,305 in relation to Non-Domestic Rates. Both of these have been taken into account for the Borough Council's purposes in 2016/17. A collection rate of 98%, the same as that budgeted in 2015/16, 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

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

health and safety	x
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report author	telephone no.	email	date
Philippa Davies	01253 887370	Philippa.davies@wyre.gov.uk	24.02.16

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

List of appendices

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 17 February, 2016.

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/16/0303hr1

Extract from the minutes of the Cabinet Meeting held on 17 February 2016

CAB.43 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 2015/16 and Capital Programme 2016/17 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 2015/16 and the Revenue Budget for 2016/17.
- b. For the purpose of proposing an indicative Council Tax for 2017/18, 2018/19 and 2019/20, taking into account the Medium Term Financial Plan at Appendix 2 which reflects an increase of 1.75% each year, any increase 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 2016/17 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 2016/17.
- 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 2015/16 and the Capital Programme for 2016/17 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 35,277.51 has been calculated as the 2016/17 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	934.73
Bleasdale	61.37
Cabus	593.49
Catterall	804.76
Claughton-on-Brock	275.02
Fleetwood	6,325.30
Forton	497.35
Garstang	1,672.68
Great Eccleston	540.38
Hambleton	988.26
Inskip-with-Sowerby	316.64
Kirkland	135.11
Myerscough and Bilsborrow	404.07
Nateby	227.11
Nether Wyresdale	311.49
Out Rawcliffe	265.58
Pilling	776.58
Preesall	1,889.93
Stalmine-with-Staynall	538.01
Upper Rawcliffe-with-Tarnacre	279.74
Winmarleigh	133.63

3.3 The Council Tax requirement for the Council's own purposes for 2016/17 (excluding Parish precepts) is £6,466,720.

3.4 That the following amounts be calculated for the year 2016/17 in accordance with Sections 31 to 36 of the Act:-

- a. **£93,549,065** 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. **£86,478,915** Being the aggregate of the amounts which the Council estimates for the items set out in Section

		31A(3) of the Act.
c.	£7,070,150	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.	£ 200.42	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.	£603,430	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.	£183.31	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 2016/17 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)

2014/15 Actual £		2015/16 Original £	2015/16 Revised £	2016/17 Original £
	Income			
53,491,941	Council Tax - Income from Taxpayers	53,542,722	55,058,235	56,549,680
2,921	Council Tax Annexe Discount Grant	0	5,382	0
<u>-65,098</u>	Council Tax Benefit	<u>0</u>	<u>-43,484</u>	<u>0</u>
53,429,764		53,542,722	55,020,133	56,549,680
	0 Contribution re Collection Fund previous year balance	0	0	0
<u>53,429,764</u>		<u>53,542,722</u>	<u>55,020,133</u>	<u>56,549,680</u>
	Expenditure			
	Precepts			
37,792,057	Lancashire County Council	39,077,847	39,077,847	41,446,135
5,320,788	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	5,501,710	5,501,710	5,722,718
2,171,509	Lancashire Combined Fire Authority	2,243,436	2,243,436	2,310,677
<u>6,618,514</u>	Wyre B.C.	<u>6,719,729</u>	<u>6,719,729</u>	<u>7,070,150</u>
51,902,868		53,542,722	53,542,722	56,549,680
	Distribution of Collection Fund previous year balance:-			
568,230	Lancashire County Council	861,782	861,782	815,924
80,003	Police and Crime Commissioner for Lancashire	121,331	121,331	114,873
33,300	Lancashire Combined Fire Authority	49,517	49,517	46,842
100,261	Wyre B.C.	150,924	150,924	140,304
	Bad and Doubtful Debts			
133,340	Write Ons(-)/Offs	0	300,000	0
<u>225,182</u>	Provisions	<u>0</u>	<u>50,000</u>	<u>0</u>
53,043,184		54,726,276	55,076,276	57,667,623
<u>386,580</u>	Surplus/Deficit (-) for year	<u>-1,183,554</u>	<u>-56,143</u>	<u>-1,117,943</u>
53,429,764		53,542,722	55,020,133	56,549,680
787,506	Surplus/Deficit (-) Balance at 1 April	1,183,554	1,174,086	1,117,943
<u>386,580</u>	Surplus/Deficit (-) for year	<u>-1,183,554</u>	<u>-56,143</u>	<u>-1,117,943</u>
<u><u>1,174,086</u></u>	Balance at 31 March	<u><u>0</u></u>	<u><u>1,117,943</u></u>	<u><u>0</u></u>

Collection Fund Statement - Non-Domestic Rates

Appendix 2(b)

2014/15 Actual £		2015/16 Original £	2015/16 Revised £	2016/17 Original £
	Income			
27,035,290	NDR Collected from Ratepayers	26,629,147	26,390,897	28,599,804
50,466	NDR Transitional Protection (net) from Central Govt.	0	370,387	0
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
0	Central Government	0	0	489,131
0	Lancashire County Council	0	0	88,044
0	Lancashire Combined Fire Authority	0	0	9,783
0	Wyre B.C.	0	0	391,305
27,085,756		26,629,147	26,761,284	29,578,067
	Expenditure			
	<u>Non-Domestic Rate Contributions</u>			
12,736,639	Central Government	13,237,798	13,237,798	13,485,608
2,292,595	Lancashire County Council	2,382,804	2,382,804	2,427,409
254,733	Lancashire Combined Fire Authority	264,756	264,756	269,712
10,189,311	Wyre B.C.	10,590,239	10,590,239	10,788,486
25,473,278		26,475,597	26,475,597	26,971,215
154,288	Cost of NNDR Collection - Wyre B.C.	153,550	153,550	153,244
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
11,600	Central Government	384,639	384,639	0
2,088	Lancashire County Council	69,235	69,235	0
232	Lancashire Combined Fire Authority	7,693	7,693	0
9,280	Wyre B.C.	307,711	307,711	0
	Bad and Doubtful Debts			
207,108	Write Ons(-)/Offs	0	175,000	305,336
821,097	Provisions for Bad Debts and Appeals pre 31/12/13)	0	878,117	1,170,009
26,678,971		27,398,425	28,451,542	28,599,804
406,785	Surplus/Deficit (-) for year	-769,278	-1,690,258	978,263
27,085,756		26,629,147	26,761,284	29,578,067
305,210	Surplus/Deficit (-) Balance at 1 April	769,278	711,995	-978,263
406,785	Surplus/Deficit (-) for year	-769,278	-1,690,258	978,263
711,995	Balance at 31 March	0	-978,263	0



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

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Mr J Average
 21 Acacia Avenue
 Wyretown
 Lancs

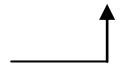
Account Reference
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COUNCIL TAX BILL

Reason for bill: Annual Bill

Property to which the bill refers		HOW THE TAX IS ARRIVED AT FOR BAND D		%
21 Acacia Avenue		Lancs County Council	1152.26	2.0
Wyretown		Wyre Borough Council	183.31	1.7
Lancs		PCC for Lancashire	162.22	2.0
		Your Parish Council	31.58	10.7
		LCC Adult Social Care*	22.60	
		Combined Fire Authority	65.50	1.0
Parish	012			
Valuation Band	D			
Disabled Band	C			
Property Reference	001201230021001	Total for band	1617.47	3.5%
Charge for period	Band D	01 APR 2016 to 31 MAR 2017		1617.47
Less Disabled Persons Reduction		01 APR 2016 to 31 MAR 2017		-179.72
Less 25% Reduction for single occupancy		01 APR 2016 to 31 MAR 2017		-359.44
* The council tax attributable to Lancashire County Council includes a precept to fund adult social care, go to wyre.gov.uk/counciltax for further details.				
Total amount due - to be paid as detailed below				1078.31

Percentage change from last year is shown.
 See enclosed leaflet for more information



FIRST INSTALMENT DUE ON 21-APR-2016 1 x 106.31
 9 OTHER INSTALMENTS DUE ON 21-MAY-2016 TO 21-JAN-2017 9 x 108.00
 INSTALMENTS TO BE PAID BY: DIRECT DEBIT

CHANGES IN CIRCUMSTANCES/PAYMENTS RECEIVED AFTER 4TH 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 (excluding the adult social care precept), Lancashire Council Adult Social Care Precept, 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.