

Report of:	Meeting	Date	Item No.
Cllr David Henderson, Leader of the Council	Council	8 March 2018	11

<b>Council Tax 2018/19</b>
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## 1. Purpose of report

1.1 The determination of the Council Tax for the Borough for the 2018/19 financial year.

## 2. Outcomes

2.1 The total Council Tax for 2018/19 for the District, County, Police and Fire purposes.

## 3. Recommendations

3.1 That the formal Council Tax resolution as agreed by Cabinet 14 February 2018, as set out in Appendix 1 attached, be agreed.

3.2 That this Council's Band D equivalent Council Tax for the 2018/19 financial year of £193.94 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	133.51	155.76	178.02	200.27	244.78	289.28	333.78	400.54
Bleasdale	137.61	160.55	183.48	206.42	252.29	298.17	344.03	412.84
Cabus	140.31	163.70	187.08	210.47	257.24	304.02	350.78	420.94
Catterall	185.74	216.69	247.65	278.61	340.53	402.44	464.35	557.22
Claughton-on-Brock	161.87	188.85	215.83	242.81	296.77	350.73	404.68	485.62
Fleetwood	146.66	171.10	195.55	219.99	268.88	317.77	366.65	439.98
Forton	153.30	178.85	204.40	229.95	281.05	332.15	383.25	459.90
Garstang	157.41	183.65	209.88	236.12	288.59	341.07	393.53	472.24
Great Eccleston	149.26	174.14	199.02	223.90	273.66	323.42	373.16	447.80
Hambleton	154.84	180.64	206.45	232.26	283.88	335.49	387.10	464.52
Inskip-with-Sowerby	149.50	174.42	199.34	224.26	274.10	323.94	373.76	448.52
Kirkland	188.64	220.08	251.52	282.96	345.84	408.72	471.60	565.92
Myerscough and Bilsborrow	150.38	175.44	200.51	225.57	275.70	325.83	375.95	451.14
Nateby	133.68	155.96	178.24	200.52	245.08	289.64	334.20	401.04
Nether Wyresdale	159.91	186.56	213.22	239.87	293.18	346.48	399.78	479.74
Out Rawcliffe	145.57	169.83	194.10	218.36	266.89	315.41	363.93	436.72
Pilling	175.74	205.03	234.32	263.61	322.19	380.77	439.35	527.22
Preesall	158.62	185.06	211.50	237.94	290.82	343.70	396.56	475.88
Stalmine-with-Staynall	159.37	185.93	212.50	239.06	292.19	345.31	398.43	478.12
Upper Rawcliffe-with-Tarnacre	144.30	168.36	192.41	216.46	264.56	312.67	360.76	432.92
Winmarleigh	145.13	169.32	193.51	217.70	266.08	314.46	362.83	435.40
All other area of the Borough	129.29	150.84	172.39	193.94	237.04	280.14	323.23	387.88

- 3.3** That it be noted that for the year 2018/19 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	863.28	1007.16	1151.04	1294.92	1582.68	1870.44	2158.20	2589.84
Police and Crime Commissioner for Lancashire	118.30	138.02	157.73	177.45	216.88	256.32	295.75	354.90
Lancashire Combined Fire Authority	44.97	52.47	59.96	67.46	82.45	97.44	112.43	134.92

- 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 2018/19 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	1160.06	1353.41	1546.75	1740.10	2126.79	2513.48	2900.16	3480.20
Bleasdale	1164.16	1358.20	1552.21	1746.25	2134.30	2522.37	2910.41	3492.50
Cabus	1166.86	1361.35	1555.81	1750.30	2139.25	2528.22	2917.16	3500.60
Catterall	1212.29	1414.34	1616.38	1818.44	2222.54	2626.64	3030.73	3636.88
Claughton-on-Brock	1188.42	1386.50	1584.56	1782.64	2178.78	2574.93	2971.06	3565.28
Fleetwood	1173.21	1368.75	1564.28	1759.82	2150.89	2541.97	2933.03	3519.64
Forton	1179.85	1376.50	1573.13	1769.78	2163.06	2556.35	2949.63	3539.56
Garstang	1183.96	1381.30	1578.61	1775.95	2170.60	2565.27	2959.91	3551.90
Great Eccleston	1175.81	1371.79	1567.75	1763.73	2155.67	2547.62	2939.54	3527.46
Hambleton	1181.39	1378.29	1575.18	1772.09	2165.89	2559.69	2953.48	3544.18
Inskip-with-Sowerby	1176.05	1372.07	1568.07	1764.09	2156.11	2548.14	2940.14	3528.18
Kirkland	1215.19	1417.73	1620.25	1822.79	2227.85	2632.92	3037.98	3645.58
Myerscough and Bilsborrow	1176.93	1373.09	1569.24	1765.40	2157.71	2550.03	2942.33	3530.80
Nateby	1160.23	1353.61	1546.97	1740.35	2127.09	2513.84	2900.58	3480.70
Nether Wyresdale	1186.46	1384.21	1581.95	1779.70	2175.19	2570.68	2966.16	3559.40
Out Rawcliffe	1172.12	1367.48	1562.83	1758.19	2148.90	2539.61	2930.31	3516.38
Pilling	1202.29	1402.68	1603.05	1803.44	2204.20	2604.97	3005.73	3606.88
Preesall	1185.17	1382.71	1580.23	1777.77	2172.83	2567.90	2962.94	3555.54
Stalmine	1185.92	1383.58	1581.23	1778.89	2174.20	2569.51	2964.81	3557.78
Upper Rawcliffe-with-Tarnacre	1170.85	1366.01	1561.14	1756.29	2146.57	2536.87	2927.14	3512.58
Winmarleigh	1171.68	1366.97	1562.24	1757.53	2148.09	2538.66	2929.21	3515.06
All other areas of the Borough	1155.84	1348.49	1541.12	1733.77	2119.05	2504.34	2889.61	3467.54

## 4. Background

4.1 The Council Tax for Wyre Borough Council for 2018/19 as recommended by the Cabinet at their meeting of the 14 February 2018 is detailed below:-

		£m
Net Expenditure (Before Other Government Grants)		13.695
Less	New Homes Bonus	1.673
Less	Revenue Support Grant	0.466
Less	Baseline Funding	3.279
Less	NDR Grant (net of NDR Levy) and Retained Levy	1.356
Less	Projected NDR above Baseline Funding	0.076
		6.845
Add	Collection Fund – Council Tax and NDR	0.189
Amount Required from Council Tax		7.034
Divided by Council Tax Base at Band D equivalent		36,270
<b>Council Tax for 2018/19</b>		<b>£193.94</b>
Council Tax for 2017/18		£188.31
<b>Increase from 2017/18</b>		<b>£5.63</b>

## 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	468.531	76.726	29.169	7.034			
	<b>No. of properties</b>						
Council Tax Base (Band D equivalent)	361,823	432,384	432,384	36,270			
	£	£	£	£	£	£	£
<b>COUNCIL TAX 2018/19</b>	<b>1,294.92</b>	<b>177.45</b>	<b>67.46</b>	<b>193.94</b>	<b>1,733.77</b>	<b>18.00</b>	<b>1,751.77</b>
COUNCIL TAX 2017/18	1,221.74	165.45	65.50	188.31	1,641.00	18.02	1,659.02
<b>Increase/Reduction(-)</b>	<b>73.18</b> <b>5.99%</b>	<b>12.00</b> <b>7.25%</b>	<b>1.96</b> <b>2.99%</b>	<b>5.63</b> <b>2.99%</b>	<b>92.77</b> <b>5.65%</b> <b>or £1.78 per week</b>	(0.02) (0.11%)	92.75 5.59%
<b>2018/19 Council Tax as a proportion of total bill</b>	<b>74.7%</b>	<b>10.2%</b>	<b>3.9%</b>	<b>11.2%</b>	<b>100%</b>		
2018/19 Council Tax as a proportion of total bill	73.9%	10.1%	3.9%	11.1%		1.0%	100%

5.2 The Council Tax for each property band based on the £1,733.77 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,155.84	66.6667
B	1,348.49	77.7778
C	1,541.12	88.8889
<b>D</b>	<b>1,733.77</b>	<b>100</b>
E	2,119.05	122.2222
F	2,504.34	144.4444
G	2,889.61	166.6667
H	3,467.54	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 £157,558 in relation to Council Tax and the deficit £346,550 in relation to Non-Domestic Rates. Both of these have been taken into account for the Borough Council's purposes in 2018/19. A collection rate of 98%, the same as that budgeted in 2017/18, 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.

<b>Financial and legal implications</b>	
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.

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

<b>risks/implications</b>	<b>✓ / x</b>
asset management	x
climate change	x
data protection	x

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<b>List of background papers:</b>		
name of document	date	where available for inspection
None.		

**List of appendices**

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 14 February, 2018

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/18/0803cj1

**CAB.38 Revenue Budget, Council Tax and Capital Programme**

The Resources Portfolio Holder and Head of Finance (S151 Officer) submitted a report seeking confirmation of the Revenue Budget, Council Tax, Revised Capital Budget 2017/18 and Capital Programme 2018/19 onwards.

**Decision taken**

Cabinet agreed the following recommendations of the report.

*NOTE* – the paragraph numbers below mirror those of the Cabinet report.

**3.1 Cabinet approved**

- a. The Revised Revenue Budget for the year 2017/18 and the Revenue Budget for 2018/19.
- b. For the purpose of proposing an indicative Council Tax for 2019/20, 2020/21 and 2021/22, taking into account the Medium Term Financial Plan at Appendix 2 which reflects an increase of 2.99% 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 of the report.
- d. Any increases in the base level of expenditure and further additional expenditure arising during 2018/19 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 of the report.
- f. The manpower estimates for 2018/19.
- g. In accordance with the requirements of the Prudential Code for Capital Finance, those indicators included at Appendix 7 of the report.
- h. The Revised Capital Budget for 2017/18 and the Capital Programme for 2018/19 onwards.

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

- a. The amount of 36,270.29 had been calculated as the 2018/19 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, had been calculated as indicated below.

Barnacre-with-Bonds	948.26
Bleasdale	64.12
Cabus	605.08
Catterall	826.71
Cloughton-on-Brock	316.17
Fleetwood	6,435.58
Forton	555.41
Garstang	1,723.55
Great Eccleston	550.74
Hambleton	1,043.79
Inskip-with-Sowerby	329.77
Kirkland	134.80
Myerscough and Bilsborrow	455.24
Nateby	222.76
Nether Wyresdale	316.93
Out Rawcliffe	266.17
Pilling	803.81
Preesall	1,911.35
Stalmine-with-Staynall	560.79
Upper Rawcliffe-with-Tarnacre	288.58
Winmarleigh	130.46

**3.3** Cabinet affirmed that the Council Tax requirement for the Council's own purposes for 2018/19 (excluding Parish precepts) be £7,034,260.

**3.4** Cabinet agreed to the calculation of the following amounts for the year 2018/19 in accordance with Sections 31 to 36 of the Act:

a. £74,166,377	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. £66,479,132	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
c. £7,687,245	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. £211.94	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. £652,985	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. £193.94	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** Cabinet concurred that the Council's basic amount of Council Tax for 2018/19 was 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)**

2016/17 Actual £		2017/18 Original £	2017/18 Revised £	2018/19 Original £
	Income			
58,187,602	Council Tax - Income from Taxpayers	59,367,576	61,075,120	63,537,326
<u>-8,352</u>	Council Tax Benefit	<u>0</u>	<u>-9,415</u>	<u>0</u>
58,179,250		59,367,576	61,065,705	63,537,326
	Contribution re Collection Fund previous year balance			
0	Lancashire County Council	0	0	0
0	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	0	0	0
0	Lancashire Combined Fire Authority	0	0	0
<u>0</u>	Wyre B.C.	<u>0</u>	<u>0</u>	<u>0</u>
58,179,250		59,367,576	61,065,705	63,537,326
	Expenditure			
	Precepts			
41,446,135	Lancashire County Council	43,719,685	43,719,685	46,967,124
5,722,718	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	5,920,590	5,920,590	6,436,163
2,310,677	Lancashire Combined Fire Authority	2,343,902	2,343,902	2,446,794
<u>7,070,150</u>	Wyre B.C.	<u>7,383,399</u>	<u>7,383,399</u>	<u>7,687,245</u>
56,549,680		59,367,576	59,367,576	63,537,326
	Distribution of Collection Fund previous year balance:-			
815,924	Lancashire County Council	770,773	770,773	932,957
114,873	Police and Crime Commissioner for Lancashire	106,425	106,425	126,343
46,842	Lancashire Combined Fire Authority	42,972	42,972	50,018
140,304	Wyre B.C.	131,483	131,483	157,558
	Bad and Doubtful Debts			
159,338	Write Ons(-)/Offs	0	180,000	0
<u>369,766</u>	Provisions	<u>0</u>	<u>150,000</u>	<u>0</u>
58,196,727		60,419,229	60,749,229	64,804,202
<u>-17,477</u>	Surplus/Deficit (-) for year	<u>-1,051,653</u>	<u>316,476</u>	<u>-1,266,876</u>
58,179,250		59,367,576	61,065,705	63,537,326
967,877	Surplus/Deficit (-) Balance at 1 April	1,051,653	950,400	1,266,876
<u>-17,477</u>	Surplus/Deficit (-) for year	<u>-1,051,653</u>	<u>316,476</u>	<u>-1,266,876</u>
<u>950,400</u>	Balance at 31 March	<u>0</u>	<u>1,266,876</u>	<u>0</u>

**Collection Fund Statement - Non-Domestic Rates**

Appendix 2(b)

<b>2016/17 Actual £</b>		<b>2017/18 Original £</b>	<b>2017/18 Revised £</b>	<b>2018/19 Original £</b>
	Income			
27,077,593	NDR Collected from Ratepayers	27,472,364	26,516,050	27,507,029
-123,156	NDR Transitional Protection due (to)/from Central Govt.	-1,474,484	-1,449,337	-950,955
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
489,131	Central Government	1,850,262	1,850,262	433,188
88,044	Lancashire County Council	333,047	333,047	77,974
9,783	Lancashire Combined Fire Authority	37,005	37,005	8,664
391,305	Wyre B.C.	1,480,210	1,480,210	346,550
27,932,700		29,698,404	28,767,237	27,422,450
	Expenditure			
	<u>Non-Domestic Rate Contributions</u>			
13,485,608	Central Government	12,209,931	12,209,931	12,416,257
2,427,409	Lancashire County Council	2,197,788	2,197,788	2,234,926
269,712	Lancashire Combined Fire Authority	244,199	244,199	248,325
10,788,486	Wyre B.C.	9,767,946	9,767,946	9,933,005
26,971,215		24,419,864	24,419,864	24,832,513
153,244	Cost of NNDR Collection - Wyre B.C.	149,805	149,805	150,613
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
0	Central Government	0	0	0
0	Lancashire County Council	0	0	0
0	Lancashire Combined Fire Authority	0	0	0
0	Wyre B.C.	0	0	0
532	Interest on refunds	0	0	0
	Disregarded Amounts			
55,289	Enterprise Zone Growth	0	0	60,060
	Bad and Doubtful Debts			
231,908	Write Ons(-)/Offs	295,413	250,000	150,000
276,434	Provisions for Bad Debts and Appeals	1,132,798	1,242,981	1,362,888
27,688,622		25,997,880	26,062,650	26,556,074
244,078	Surplus/Deficit (-) for year	3,700,524	2,704,587	866,376
27,932,700		29,698,404	28,767,237	27,422,450
-3,815,041	Surplus/Deficit (-) Balance at 1 April	-3,700,524	-3,570,963	-866,376
244,078	Surplus/Deficit (-) for year	3,700,524	2,704,587	866,376
-3,570,963	Balance at 31 March	0	-866,376	0



**Appendix 3**

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

www.wyre.gov.uk

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**Issued on** 01-APR-2018

Mr J Average  
 21 Acacia Avenue  
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 Lancs

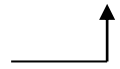
**Account Reference**  
 70015192  
**Please quote with payments and  
 in all correspondence**

**COUNCIL TAX BILL**

**Reason for bill:** Annual Bill

<b>Property to which the bill refers</b>		<b>HOW THE TAX IS ARRIVED AT FOR BAND D</b>		<b>%</b>
21 Acacia Avenue		Lancs County Council	1212.17	3.0
Wyretown		Wyre Borough Council	193.94	3.0
Lancs		PCC for Lancashire	177.45	7.3
		Your Parish Council	30.32	-3.3
		LCC Adult Social Care*	82.75	3.0
		Combined Fire Authority	67.46	3.0
<b>Parish</b>	012			
<b>Valuation Band</b>	D			
<b>Disabled Band</b>	C			
<b>Property Reference</b>	001201230021001	<b>Total for band</b>	1764.09	5.5%
Charge for period	Band D	01 APR 2017 to 31 MAR 2018		1764.09
Less Disabled Persons Reduction		01 APR 2017 to 31 MAR 2018		-196.02
Less 25% Reduction for single occupancy		01 APR 2017 to 31 MAR 2018		-392.02
* The council tax attributable to Lancs County Council includes a precept to fund adult social care, go to wyre.gov.uk/counciltax for further details.				
<b>Total amount due - to be paid as detailed below</b>				<b>1176.05</b>

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



FIRST INSTALMENT DUE ON 21-APR-2018 1 x 117.65  
 9 OTHER INSTALMENTS DUE ON 21-MAY-2018 TO 21-JAN-2019 9 x 117.60  
 INSTALMENTS TO BE PAID BY: DIRECT DEBIT

CHANGES IN CIRCUMSTANCES/PAYMENTS RECEIVED AFTER 2ND 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 over ten months. 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 (including the 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.