

COUNCIL MEETING

22 FEBRUARY 2018

REPORT OF DIRECTOR FOR CORPORATE SERVICES

COUNCIL TAX 2018/19

1.0 PURPOSE OF THE REPORT

1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2018/19 as required under the Local Government Finance Act 1992. **The Leicestershire County Council figures are subject to approval at their meeting on 21 February 2018.**

2.0 RECOMMENDATION

2.1 **That the Council note the calculations and set the Council Tax for the year 2018/19 made in accordance with regulations set out in the Local Government Finance Act 1992.**

3.0 KEY ISSUES

3.1 Since the meeting of Full Council held on 7 February 2018 the precept levels of other precepting bodies have been received. These are detailed below:

3.1.1 Parish Councils

The Parish Council Precepts for 2018/19 are detailed in Appendix A and total £616,612.28. The increase in the average Band D Council Tax for Parish Councils is 5.43% and results in an average Band D Council Tax figure of £63.74 for 2018/19. Parish Councils are not currently subject to the requirements of the referendum rules.

3.1.2 Leicestershire County Council

Leicestershire County Council met on 21 February 2018 and set their precept at £22,838,394. This results in a Band D Council Tax of £1,242.60. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £89,442 for 2017/18.

3.1.3 Police & Crime Commissioner for Leicestershire

At the Leicester, Leicestershire and Rutland Police & Crime Panel meeting on 31st January 2018, the Panel resolved to support the Police & Crime Commissioner's proposal to set their precept at £3,661,751. This results in a Band D Council Tax of £199.23. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £14,284 for 2017/18.

3.1.4 Leicestershire Combined Fire Authority

Leicestershire Combined Fire Authority met on 7 February 2018 and set their precept at £1,189,337. This results in a Band D Council Tax of £64.71. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £4,794 for 2017/18.

3.2 The following amounts for the year 2018/19 are calculated in accordance with the regulations made under Section 31B of the Local Government Finance Act 1992, as amended by the Localism Act 2011:-

- (a) 18,379.50 being the Council Tax Base for the whole Council area (Item T in the formula in Section 31B).
- (b) The Council Tax Base for dwellings in those parts of the Council's area to which a Parish precept relates:

Parish	2018/19 Band D equivalents
Ab Kettleby	244.77
Asfordby	1054.29
Belvoir	126.83
Bottesford	1393.12
Broughton and Dalby	549.90
Buckminster	138.92
Burton and Dalby	448.84
Clawson, Hose and Harby	1075.90
Croxtan Kerrial	222.25
Eaton	311.33
Freeby	121.51
Frisby	259.77
Gaddesby	348.10
Garthorpe	32.15
Grimston	122.31
Hoby with Rotherby	274.14
Kirby Bellars	149.10
Knossington & Cold Overton	158.33
Redmile	400.42
Scalford	254.10
Somerby	374.98
Sproxton (Sproxton & Saltby)	171.39
Sproxton(Stonesby & Bescaby)	80.70
Stathern	285.54
Twyford and Thorpe Satchville	291.58
Waltham	488.42
Wymondham & Edmondthorpe	294.54
Area of Former Urban District of Melton Mowbray	8706.27
TOTAL	18,379.50

These being the amounts of its Council Tax base for the year for dwellings in those parts of the Council's area to which one or more special items relate (**i.e. tax base for parish's including Melton Mowbray itself**).

- 3.3 The Council Tax requirement for the Council's own purposes for 2018/19 (excluding Parish precepts) has been calculated at £196.76.
- 3.4 The following amounts are calculated by the Council for the year 2018/19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- (a) £27,074,900 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 the Council by Parish Councils (**i.e. gross expenditure including parish precepts**)

- (b) £22,841,979 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. **(i.e. gross income including government grants)**
- (c) £4,232,921 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). **(i.e. Council Tax requirement for general, special expenses & parish precepts)**
- (d) £230.31 being the amount at 3.4(c) above (Item R) divided by Item T (the amount at 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. **(i.e. Band D average Council Tax including general expenses, special expenses and parish precepts).**
- (e) £1,132,421 being the aggregate amount of all special items referred to in Section 34(1) of the Act. **(i.e. total Council Tax from all special expenses areas plus parish precepts)**
- (f) £168.69 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 special items relate. **(i.e. Band D Council Tax for general expenses only)**

(g) Part of the Council's Area

being the amounts given by adding to the amount at 3.4(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.2(b) above, calculated by the 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 its area to which one or more special items relate. **(i.e. Band D Council Tax including all special expenses and parish precepts)**

Parish of:	£
Ab Kettleby	199.33
Asfordby	283.88
Belvoir	239.65
Bottesford	252.23
Broughton & Old Dalby	220.06
Buckminster	226.64
Burton & Great Dalby	200.00
Clawson, Hose & Harby	219.43
Croxton Kerrial	219.55
Eaton	230.52
Freeby	181.03
Frisby	242.23
Gaddesby	206.61
Garthorpe	227.17
Grimston	213.66

Hoby with Rotherby	269.46
Kirby Bellars	229.05
Knossington & Cold Overton	232.92
Redmile	219.58
Scalford	235.59
Somerby	232.82
Sproxton (Sproxton & Saltby)	188.52
Sproxton(Stonesby & Bescaby)	249.60
Stathern	229.60
Twyford & Thorpe	190.98
Waltham	240.39
Wymondham	235.57
Area of:	
Former Urban District of Melton Mowbray	226.65

(h) Part of the Council's Area

The amounts of attached schedule in Appendix B being the amounts given by multiplying the amounts at 3.4(f) and 3.4(g) 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 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. **(i.e. Council Tax across all bands for general and special expenses and parish precepts)**

- 3.5 That it be noted that for the year 2018/19 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

<u>Precepting Authority</u>	<u>Valuation Band</u>							
	<u>A</u> £	<u>B</u> £	<u>C</u> £	<u>D</u> £	<u>E</u> £	<u>F</u> £	<u>G</u> £	<u>H</u> £
Leicestershire County Council	828.40	966.47	1,104.53	1,242.60	1,518.74	1,794.87	2,071.00	2,485.20
Police & Crime Commissioner for Leicestershire	132.82	154.96	177.09	199.23	243.50	287.78	332.05	398.46
Leicestershire Combined Fire Authority	43.14	50.33	57.52	64.71	79.09	93.47	107.85	129.42

- 3.6 That, having calculated the aggregate in each case of the amounts at 3.4(h) and 3.5 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of the attached schedule in Appendix C as the amounts of Council Tax for the year 2018/19 for each of the categories of dwellings shown below: **(i.e. fully inclusive Council Tax across all bands)**

4.0 **POLICY AND CORPORATE IMPLICATIONS**

- 4.1 There are no policy and corporate implications.

5.0 **FINANCIAL AND OTHER RESOURCE IMPLICATIONS**

- 5.1 The above figures reflect the financial position as set out in the Council's budget for 2018/19.

- 5.2 These figures and further details of the Council's budget can be seen in the Council's Budget Book; a copy of which will shortly be made available on the Council's website under Budgets, spending and performance section.
- 5.3 If the Council Tax increase is approved, the Band D Council Tax will be as follows:

	2017/18 £	2018/19 £	Increase %
Melton Borough Council (average for whole area excluding Parish Councils)	191.04	196.76	2.99
Leicestershire County Council (including 3% social care levy)	1,172.38	1,242.60	5.99
Police & Crime Commissioner for Leicestershire	187.23	199.23	6.41
Leicestershire Combined Fire Authority	62.84	64.71	2.98
Parish Councils (average for whole area)	60.46	63.74	5.43
Average for whole area (including precepts)	1,645.28	1,736.85	5.57

6.0 LEGAL IMPLICATIONS/POWERS

6.1 The report sets out the calculations required under the Local Government Finance Act 1992 as amended by the Localism Act 2011.

7.0 COMMUNITY SAFETY

7.1 There are no links to community safety.

8.0 EQUALITIES

8.1 There are no links to equality issues.

9.0 RISKS

9.1 There are no risk implications.

10.0 CLIMATE CHANGE

10.1 There are no links to climate change issues.

11.0 CONSULTATION

11.1 Consultation has not been undertaken and would not be applicable to this report.

12.0 WARDS AFFECTED

12.1 All wards are affected.

Contact Officer: D Scott, Central Services Manager

Date: 8 February 2018

Appendices: Appendix A – Parish Council Precepts 2018/19
Appendix B – Council Tax Band Charges for General Fund, SEA's and Parishes 2018/19
Appendix C – Council Tax Band Charges for all 2018/19

Background Papers: Council tax setting spreadsheets

Information from precepting authorities and parish councils

Reference:

X: C'tee, Council & Sub-C'tees/Council Meetings/2017-18/21-02-18/DG –
Setting of Council Taxes 2018-19