

**COUNCIL MEETING**  
**27 FEBRUARY 2019**  
**REPORT OF THE DIRECTOR FOR CORPORATE SERVICES**  
**COUNCIL TAX 2019/20**

**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 2019/20 as required under the Local Government Finance Act 1992. **The Leicestershire County Council figures are subject to approval at their meeting on 20 February 2019.**

**2.0 RECOMMENDATION**

- 2.1 That the Council note the calculations and set the Council Tax for the year 2019/20 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 13 February 2019 the precept levels of other precepting bodies have been received. These are detailed below:

**3.1.1 Parish Councils**

The Parish Council Precepts for 2019/20 are detailed in Appendix A and total £646,547. The increase in the average Band D Council Tax for Parish Councils is 3.65% and results in an average Band D Council Tax figure of £66.07 for 2019/20. Parish Councils are not currently subject to the requirements of the referendum rules.

**3.1.2 Leicestershire County Council**

Leicestershire County Council met on 20 February 2019 and set their precept at £24,124,374. This results in a Band D Council Tax of £1,292.18. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £80,932 for 2018/19.

**3.1.3 Police & Crime Commissioner for Leicestershire**

At the Leicester, Leicestershire and Rutland Police & Crime Panel meeting on 1<sup>st</sup> February 2019, the Panel resolved to support the Police & Crime Commissioner's proposal to set their precept at £4,167,596. This results in a Band D Council Tax of £223.23. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £12,976 for 2018/19.

**3.1.4 Leicestershire Combined Fire Authority**

Leicestershire Combined Fire Authority met on 6 February 2019 and set their precept at £1,244,135. This results in a Band D Council Tax of £66.64. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £4,215 for 2018/19.

3.2 The following amounts for the year 2019/20 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) 18,669.50 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:

<b>Parish</b>	<b>2019/20 Band D equivalents</b>
Ab Kettleby	243.43
Asfordby	1066.81
Belvoir	130.18
Bottesford	1423.43
Broughton and Dalby	553.96
Buckminster	143
Burton and Dalby	458.99
Clawson, Hose and Harby	1070.56
Croxton Kerrial	221.28
Eaton	304.72
Freeby	124.65
Frisby	258.78
Gaddesby	352.73
Garthorpe	32.14
Grimston	121.3
Hoby with Rotherby	277.29
Kirby Bellars	152.2
Knossington & Cold Overton	158.21
Redmile	398.5
Scalford	261.32
Somerby	391.07
Sproxton (Sproxton & Saltby)	178.2
Sproxton(Stonesby & Bescaby)	83.59
Stathern	290.64
Twyford and Thorpe Satchville	293.52
Waltham	491.9
Wymondham & Edmondthorpe	303.06
Area of Former Urban District of Melton Mowbray	8,884.04
<b>TOTAL</b>	<b>18,669.50</b>

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 2019/20 (excluding Parish precepts) has been calculated at £202.64.
- 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) £26,311,457 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) £21,881,678 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) £4,429,779 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) £237.27 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) £1,186,279 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) £173.73 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)**

<b>Parish of:</b>	<b>£</b>
Ab Kettleby	214.81
Asfordby	289.56
Belvoir	246.32
Bottesford	255.49
Broughton & Old Dalby	226.08
Buckminster	230.25
Burton & Great Dalby	228.19
Clawson, Hose & Harby	227.27
Croxton Kerrial	225.70
Eaton	236.90
Freeby	185.76
Frisby	244.66
Gaddesby	213.42
Garthorpe	217.29
Grimston	226.49
Hoby with Rotherby	273.35
Kirby Bellars	234.51
Knossington & Cold Overton	249.77
Redmile	224.87
Scalford	238.78
Somerby	237.86
Sproxton (Sproxton & Saltby)	196.65
Sproxton(Stonesby & Bescaby)	248.03
Stathern	233.94
Twyford & Thorpe	210.73
Waltham	245.35
Wymondham	238.07
Area of:	
Former Urban District of Melton	
Mowbray	233.42

(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 2019/20 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>							
	<b>A</b> £	<b>B</b> £	<b>C</b> £	<b>D</b> £	<b>E</b> £	<b>F</b> £	<b>G</b> £	<b>H</b> £
Leicestershire County Council	861.45	1,005.03	1,148.61	1,292.18	1,579.33	1,866.48	2,153.64	2,584.36
Police & Crime Commissioner for Leicestershire	148.82	173.62	198.43	223.23	272.84	322.44	372.05	446.46
Leicestershire Combined Fire Authority	44.43	51.83	59.24	66.64	81.45	96.26	111.07	133.28

- 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 2019/20.
- 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:

	<b>2018/19</b> £	<b>2019/20</b> £	<b>Increase</b> %
Melton Borough Council (average for whole area excluding Parish Councils)	196.76	202.64	2.99
Leicestershire County Council (including 3% social care levy)	1,242.60	1,292.18	3.99
Police & Crime Commissioner for Leicestershire	199.23	223.23	12.05
Leicestershire Combined Fire Authority	64.71	66.64	2.98
Parish Councils (average for whole area)	63.74	66.07	3.65
Average for whole area (including precepts)	1,736.85	1,819.32	4.75

## 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, Corporate Services Manager

Date: 13 February 2019

Appendices: Appendix A – Parish Council Precepts 2019/20  
Appendix B – Council Tax Band Charges for General Fund, SEA's and Parishes 2019/20  
Appendix C – Council Tax Band Charges for all 2019/20

Background Papers: Council tax setting spreadsheets  
Information from precepting authorities and parish councils

Reference: X: C'tee, Council & Sub-C'tees/Council Meetings/2018-19/27-02-19/DG – Setting of Council Taxes 2019-20