

Report of:	Meeting	Date	Item No.
Cllr Peter Gibson, Leader of the Council	Council	2 March 2017	9

Council Tax 2017/18

1. Purpose of report

1.1 The determination of the Council Tax for the Borough for the 2017/18 financial year.

2. Outcomes

2.1 The total Council Tax for 2017/18 for the District, County, Police and Fire purposes.

3. Recommendations

3.1 That the formal Council Tax resolution as agreed by Cabinet 15 February 2017, as set out in Appendix 1 attached, be agreed.

3.2 That this Council's Band D equivalent Council Tax for the 2017/18 financial year of £188.31 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	130.16	151.85	173.55	195.24	238.63	282.01	325.40	390.48
Bleasdale	130.69	152.47	174.26	196.04	239.61	283.17	326.73	392.08
Cabus	135.49	158.06	180.65	203.23	248.40	293.55	338.72	406.46
Catterall	178.61	208.38	238.15	267.92	327.46	386.99	446.53	535.84
Cloughton-on-Brock	159.12	185.64	212.16	238.68	291.72	344.76	397.80	477.36
Fleetwood	143.94	167.93	191.92	215.91	263.89	311.87	359.85	431.82
Forton	151.31	176.53	201.75	226.97	277.41	327.84	378.28	453.94
Garstang	153.31	178.86	204.42	229.97	281.08	332.18	383.28	459.94
Great Eccleston	145.26	169.47	193.68	217.89	266.31	314.73	363.15	435.78
Hambleton	145.25	169.46	193.67	217.88	266.30	314.71	363.13	435.76
Inskip-with-Sowerby	146.43	170.84	195.25	219.65	268.46	317.27	366.08	439.30
Kirkland	184.11	214.80	245.49	276.17	337.54	398.91	460.28	552.34
Myerscough and Bilsborrow	148.25	172.96	197.67	222.38	271.80	321.21	370.63	444.76
Nateby	129.96	151.62	173.28	194.94	238.26	281.58	324.90	389.88
Nether Wyresdale	156.31	182.35	208.41	234.46	286.57	338.66	390.77	468.92
Out Rawcliffe	138.26	161.30	184.35	207.39	253.48	299.56	345.65	414.78
Pilling	170.74	199.19	227.66	256.11	313.03	369.93	426.85	512.22
Preesall	157.93	184.24	210.57	236.89	289.54	342.17	394.82	473.78
Stalmine-with-Staynall	154.38	180.11	205.84	231.57	283.03	334.49	385.95	463.14
Upper Rawcliffe-with-Tarnacre	140.67	164.12	187.57	211.01	257.90	304.79	351.68	422.02
Winmarleigh	141.39	164.95	188.52	212.08	259.21	306.33	353.47	424.16
All other area of the Borough	125.54	146.46	167.39	188.31	230.16	272.00	313.85	376.62

3.3 That it be noted that for the year 2017/18 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	814.49	950.24	1085.99	1221.74	1493.24	1764.74	2036.23	2443.48
Police and Crime Commissioner for Lancashire	110.30	128.68	147.07	165.45	202.22	238.98	275.75	330.90
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 2017/18 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	1098.62	1281.71	1464.83	1647.93	2014.15	2380.34	2746.55	3295.86
Bleasdale	1099.15	1282.33	1465.54	1648.73	2015.13	2381.50	2747.88	3297.46
Cabus	1103.95	1287.92	1471.93	1655.92	2023.92	2391.88	2759.87	3311.84
Catterall	1147.07	1338.24	1529.43	1720.61	2102.98	2485.32	2867.68	3441.22
Claughton-on-Brock	1127.58	1315.50	1503.44	1691.37	2067.24	2443.09	2818.95	3382.74
Fleetwood	1112.40	1297.79	1483.20	1668.60	2039.41	2410.20	2781.00	3337.20
Forton	1119.77	1306.39	1493.03	1679.66	2052.93	2426.17	2799.43	3359.32
Garstang	1121.77	1308.72	1495.70	1682.66	2056.60	2430.51	2804.43	3365.32
Great Eccleston	1113.72	1299.33	1484.96	1670.58	2041.83	2413.06	2784.30	3341.16
Hambleton	1113.71	1299.32	1484.95	1670.57	2041.82	2413.04	2784.28	3341.14
Inskip-with-Sowerby	1114.89	1300.70	1486.53	1672.34	2043.98	2415.60	2787.23	3344.68
Kirkland	1152.57	1344.66	1536.77	1728.86	2113.06	2497.24	2881.43	3457.72
Myerscough and Bilsborrow	1116.71	1302.82	1488.95	1675.07	2047.32	2419.54	2791.78	3350.14
Nateby	1098.42	1281.48	1464.56	1647.63	2013.78	2379.91	2746.05	3295.26
Nether Wyresdale	1124.77	1312.21	1499.69	1687.15	2062.09	2436.99	2811.92	3374.30
Out Rawcliffe	1106.72	1291.16	1475.63	1660.08	2029.00	2397.89	2766.80	3320.16
Pilling	1139.20	1329.05	1518.94	1708.80	2088.55	2468.26	2848.00	3417.60
Preesall	1126.39	1314.10	1501.85	1689.58	2065.06	2440.50	2815.97	3379.16
Stalmine	1122.84	1309.97	1497.12	1684.26	2058.55	2432.82	2807.10	3368.52
Upper Rawcliffe-with-Tarnacre	1109.13	1293.98	1478.85	1663.70	2033.42	2403.12	2772.83	3327.40
Winmarleigh	1109.85	1294.81	1479.80	1664.77	2034.73	2404.66	2774.62	3329.54
All other areas of the Borough	1094.00	1276.32	1458.67	1641.00	2005.68	2370.33	2735.00	3282.00

4. Background

4.1 The Council Tax for Wyre Borough Council for 2017/18 as recommended by the Cabinet at their meeting of the 15 February 2017 is detailed below:-

	£m
Net Expenditure (Before Other Government Grants)	12.591
Less NHB, NDR Grant (net of NDR Levy) and Retained Levy	2.922
Less Revenue Support Grant	0.912
Less Baseline Funding	3.184
Less Transitional Funding	0.005
Less Projected NDR above Baseline Funding	0.178
	5.390
Add Collection Fund – Council Tax and NDR	1.349
	6.739
Amount Required from Council Tax	6.739
Divided by Council Tax Base at Band D equivalent	35,785
Council Tax for 2017/18	£188.31
Council Tax for 2016/17	£183.31
Increase from 2016/17	£5.00

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	434.271	70.321	27.839	6.739			
	No. of properties						
Council Tax Base (Band D equivalent)	355,453	425,026	425,026	35,785			
	£	£	£	£	£	£	£
COUNCIL TAX 2017/18	1,221.74	165.45	65.50	188.31	1,641.00	18.02	1,659.02
COUNCIL TAX 2016/17	1,174.86	162.22	65.50	183.31	1,585.89	17.11	1,603.00
Increase/Reduction(-)	46.88 3.99%	3.23 1.99%	0 0%	5.00 2.73%	55.11 3.48% or £1.06 per week	0.91 5.32%	56.02 3.49%
2017/18 Council Tax as a proportion of total bill	74.4%	10.1%	4.0%	11.5%	100%		
2017/18 Council Tax as a proportion of total bill	73.6%	10.0%	3.9%	11.4%		1.1%	100%

- 5.2 The Council Tax for each property band based on the £1,641.00 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,094.00	66.6667
B	1,276.32	77.7778
C	1,458.67	88.8889
D	1,641.00	100
E	2,005.68	122.2222
F	2,370.33	144.4444
G	2,735.00	166.6667
H	3,282.00	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 £131,483 in relation to Council Tax and the deficit £1,480,210 in relation to Non-Domestic Rates. Both of these have been taken into account for the Borough Council's purposes in 2017/18. A collection rate of 98%, the same as that budgeted in 2016/17, 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

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

List of appendices

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 15 February, 2017

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/17/0203cj

Extract from the Minutes of the Cabinet Meeting Held on 15 February, 2017

CAB.33 Revenue Budget, Council Tax and Capital Programme

The Head of Finance (s151 Officer) submitted a report asking Cabinet for confirmation of the Revenue Budget, Council Tax, Revised Capital Budget 2016/17 and Capital Programme 2017/18 onwards.

Decision taken

Cabinet agreed

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

1. that the following be approved:

- a The Revised Revenue Budget for the year 2016/17 and the Revenue Budget for 2017/18.
- b For the purpose of proposing an indicative Council Tax for 2018/19, 2019/20 and 2020/21, taking into account the Medium Term Financial Plan at Appendix 2 which reflects an increase of £5 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 2017/18 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 2017/18.
- 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 2016/17 and the Capital Programme for 2017/18 onwards.

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 35,784.77 had been calculated as the 2017/18 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	937.96
Bleasdale	64.67
Cabus	603.27
Catterall	816.51
Claughton-on-Brock	297.79
Fleetwood	6,375.85
Forton	517.28
Garstang	1,684.19
Great Eccleston	540.83
Hambleton	1,014.62
Inskip-with-Sowerby	319.13
Kirkland	136.58
Myerscough and Bilsborrow	410.92
Nateby	220.9
Nether Wyresdale	315.4
Out Rawcliffe	262.01
Pilling	796.48
Preesall	1,905.81
Stalmine-with-Staynall	541.06
Upper Rawcliffe-with-Tarnacre	286.3
Winmarleigh	129.83

3. The Council Tax requirement for the Council's own purposes for 2017/18 (excluding Parish precepts) is £6,738,630.

4. That the following amounts be calculated for the year 2017/18 in accordance with Sections 31 to 36 of the Act:

- a. £89,357,911 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. £81,974,512 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

c.	. £7,383,399	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.	£ 206.33	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.	£644,769	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 of the report.
f.	£188.31	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.

5. That the Council's basic amount of Council Tax for 2017/18 is not considered excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.

Cabinet members thanked Wyre's officers for their support in the major achievement of a reasonable and affordable 2017/18 Revenue Budget, Council Tax and Capital Programme whilst acknowledging that difficult decisions remained to be made in future,

The Leader also thanked Cabinet as a whole and the Resources Portfolio Holder in particular for their guidance, adding that this result was a vindication of the policies that they had followed.

Collection Fund Statement - Council Tax

Appendix 2(a)

2015/16 Actual £		2016/17 Original £	2016/17 Revised £	2017/18 Original £
	Income			
55,062,467	Council Tax - Income from Taxpayers	56,549,680	58,281,873	59,367,576
<u>-39,180</u>	Council Tax Benefit	0	-9,307	0
55,023,287		<u>56,549,680</u>	<u>58,272,566</u>	<u>59,367,576</u>
	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
	Wyre B.C.	0	0	0
<u>55,023,287</u>		<u>56,549,680</u>	<u>58,272,566</u>	<u>59,367,576</u>
	Expenditure			
	Precepts			
39,077,847	Lancashire County Council	41,446,135	41,446,135	43,719,685
5,501,710	Lancashire Police Authority/Police and Crime Commissioner for Lancashire	5,722,718	5,722,718	5,920,590
2,243,436	Lancashire Combined Fire Authority	2,310,677	2,310,677	2,343,902
<u>6,719,729</u>	Wyre B.C.	<u>7,070,150</u>	<u>7,070,150</u>	<u>7,383,399</u>
53,542,722		<u>56,549,680</u>	<u>56,549,680</u>	<u>59,367,576</u>
	Distribution of Collection Fund previous year balance:-			
861,782	Lancashire County Council	815,924	815,924	770,773
121,331	Police and Crime Commissioner for Lancashire	114,873	114,873	106,425
49,517	Lancashire Combined Fire Authority	46,842	46,842	42,972
150,924	Wyre B.C.	140,304	140,304	131,483
	Bad and Doubtful Debts			
218,852	Write Ons(-)/Offs	0	250,000	0
<u>284,368</u>	Provisions	0	<u>271,167</u>	0
55,229,496		<u>57,667,623</u>	58,188,790	60,419,229
<u>-206,209</u>	Surplus/Deficit (-) for year	<u>-1,117,943</u>	83,776	<u>-1,051,653</u>
55,023,287		<u>56,549,680</u>	<u>58,272,566</u>	<u>59,367,576</u>
1,174,086	Surplus/Deficit (-) Balance at 1 April	1,117,943	967,877	1,051,653
<u>-206,209</u>	Surplus/Deficit (-) for year	<u>-1,117,943</u>	83,776	<u>-1,051,653</u>
<u>967,877</u>	Balance at 31 March	<u>0</u>	<u>1,051,653</u>	<u>0</u>

Collection Fund Statement - Non-Domestic Rates

Appendix 2(b)

2015/16		2016/17	2016/17	2017/18
Actual		Original	Revised	Original
£		£	£	£
	Income			
25,397,353	NDR Collected from Ratepayers	28,599,804	27,823,402	27,472,364
-927,356	NDR Transitional Protection due (to)/from Central Govt.	0	-63,059	-1,474,484
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
0	Central Government	489,131	489,131	1,850,262
0	Lancashire County Council	88,044	88,044	333,047
0	Lancashire Combined Fire Authority	9,783	9,783	37,005
0	Wyre B.C.	391,305	391,305	1,480,210
<u>24,469,997</u>		<u>29,578,067</u>	<u>28,738,606</u>	<u>29,698,404</u>
	Expenditure			
	<u>Non-Domestic Rate Contributions</u>			
13,237,798	Central Government	13,485,608	13,485,608	12,209,931
2,382,804	Lancashire County Council	2,427,409	2,427,409	2,197,788
264,756	Lancashire Combined Fire Authority	269,712	269,712	244,199
10,590,239	Wyre B.C.	10,788,486	10,788,486	9,767,946
<u>26,475,597</u>		<u>26,971,215</u>	<u>26,971,215</u>	<u>24,419,864</u>
153,550	Cost of NNDR Collection - Wyre B.C.	153,244	153,244	149,805
	Distribution of Collection Fund previous year balance:-			
	Non-Domestic Rates			
384,639	Central Government	0	0	0
69,235	Lancashire County Council	0	0	0
7,693	Lancashire Combined Fire Authority	0	0	0
307,711	Wyre B.C.	0	0	0
1,299	Interest on refunds	0	532	0
	Disregarded Amounts			
0	Enterprise Zone Growth	0	59,866	0
	Bad and Doubtful Debts			
108,041	Write Ons(-)/Offs	305,336	297,131	295,413
<u>1,489,268</u>	Provisions for Bad Debts and Appeals	<u>1,170,009</u>	<u>1,142,101</u>	<u>1,132,798</u>
28,997,033		28,599,804	28,624,089	25,997,880
<u>-4,527,036</u>	Surplus/Deficit (-) for year	<u>978,263</u>	<u>114,517</u>	<u>3,700,524</u>
<u>24,469,997</u>		<u>29,578,067</u>	<u>28,738,606</u>	<u>29,698,404</u>
711,995	Surplus/Deficit (-) Balance at 1 April	-978,263	-3,815,041	-3,700,524
<u>-4,527,036</u>	Surplus/Deficit (-) for year	<u>978,263</u>	<u>114,517</u>	<u>3,700,524</u>
<u><u>-3,815,041</u></u>	Balance at 31 March	<u><u>0</u></u>	<u><u>-3,700,524</u></u>	<u><u>0</u></u>



Appendix 3

Local Taxation Section
 Civic Centre
 Breck Road
 Poulton le Fylde
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Issued on 01-APR-2017

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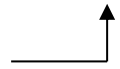
Account Reference
 70015192
**Please quote with payments and
 in all correspondence**

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		Lancs County Council	1175.64	2.0
Wyretown		Wyre Borough Council	188.31	2.7
Lancs		PCC for Lancashire	165.45	2.0
		Your Parish Council	31.34	-0.8
		LCC Adult Social Care*	46.10	2.0
		Combined Fire Authority	65.50	0.0
Parish	012			
Valuation Band	D			
Disabled Band	C			
Property Reference	001201230021001	Total for band	1672.34	3.4%
Charge for period	Band D	01 APR 2017 to 31 MAR 2018		1672.34
Less Disabled Persons Reduction		01 APR 2017 to 31 MAR 2018		-185.81
Less 25% Reduction for single occupancy		01 APR 2017 to 31 MAR 2018		-371.63
* 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.				
Total amount due - to be paid as detailed below				1114.90

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



FIRST INSTALMENT DUE ON 21-APR-2017 1 x 111.40
 9 OTHER INSTALMENTS DUE ON 21-MAY-2017 TO 21-JAN-2018 9 x 111.50
 INSTALMENTS TO BE PAID BY: DIRECT DEBIT

CHANGES IN CIRCUMSTANCES/PAYMENTS RECEIVED AFTER 3TH 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.