

| Report of: | Meeting | Date |
|--|---------|--------------|
| Cllr David Henderson, Leader of the Council | Council | 7 March 2019 |

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| Council Tax 2019/20 |
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1. Purpose of report

1.1 The determination of the Council Tax for the Borough for the 2019/20 financial year.

2. Outcomes

2.1 The total Council Tax for 2019/20 for the District, County, Police and Fire purposes.

3. Recommendations

3.1 That the formal Council Tax resolution as agreed by Cabinet 13 February 2019, as set out in Appendix 1 attached, be agreed.

3.2 That this Council's Band D equivalent Council Tax for the 2019/20 financial year of £199.74 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 | 137.43 | 160.33 | 183.24 | 206.14 | 251.95 | 297.75 | 343.57 | 412.28 |
| Bleasdale | 149.24 | 174.11 | 198.99 | 223.86 | 273.61 | 323.35 | 373.10 | 447.72 |
| Cabus | 144.08 | 168.09 | 192.11 | 216.12 | 264.15 | 312.17 | 360.20 | 432.24 |
| Catterall | 192.31 | 224.36 | 256.42 | 288.47 | 352.58 | 416.68 | 480.78 | 576.94 |
| Cloughton-on-Brock | 166.23 | 193.94 | 221.65 | 249.35 | 304.76 | 360.17 | 415.58 | 498.70 |
| Fleetwood | 150.25 | 175.29 | 200.34 | 225.38 | 275.47 | 325.55 | 375.63 | 450.76 |
| Forton | 156.67 | 182.78 | 208.90 | 235.01 | 287.24 | 339.46 | 391.68 | 470.02 |
| Garstang | 161.11 | 187.96 | 214.82 | 241.67 | 295.38 | 349.08 | 402.78 | 483.34 |
| Great Eccleston | 156.84 | 182.98 | 209.12 | 235.26 | 287.54 | 339.82 | 392.10 | 470.52 |
| Hambleton | 158.09 | 184.43 | 210.79 | 237.13 | 289.83 | 342.52 | 395.22 | 474.26 |
| Inskip-with-Sowerby | 152.76 | 178.22 | 203.68 | 229.14 | 280.06 | 330.98 | 381.90 | 458.28 |
| Kirkland | 184.03 | 214.70 | 245.38 | 276.05 | 337.40 | 398.74 | 460.08 | 552.10 |
| Myerscough and Bilsborrow | 155.20 | 181.06 | 206.94 | 232.80 | 284.54 | 336.26 | 388.00 | 465.60 |
| Nateby | 137.73 | 160.68 | 183.64 | 206.59 | 252.50 | 298.40 | 344.32 | 413.18 |
| Nether Wyresdale | 167.25 | 195.12 | 223.00 | 250.87 | 306.62 | 362.36 | 418.12 | 501.74 |
| Out Rawcliffe | 148.47 | 173.21 | 197.96 | 222.70 | 272.19 | 321.67 | 371.17 | 445.40 |
| Pilling | 188.56 | 219.98 | 251.42 | 282.84 | 345.70 | 408.54 | 471.40 | 565.68 |
| Preesall | 167.09 | 194.94 | 222.79 | 250.64 | 306.34 | 362.03 | 417.73 | 501.28 |
| Stalmine-with-Staynall | 166.69 | 194.47 | 222.26 | 250.04 | 305.61 | 361.17 | 416.73 | 500.08 |
| Upper Rawcliffe-with-Tarnacre | 147.82 | 172.45 | 197.10 | 221.73 | 271.01 | 320.27 | 369.55 | 443.46 |
| Winmarleigh | 149.55 | 174.48 | 199.41 | 224.33 | 274.18 | 324.03 | 373.88 | 448.66 |
| All other area of the Borough | 133.16 | 155.35 | 177.55 | 199.74 | 244.13 | 288.51 | 332.90 | 399.48 |

3.3 That it be noted that for the year 2019/20 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 | 897.73 | 1047.35 | 1196.97 | 1346.59 | 1645.83 | 1945.07 | 2244.32 | 2693.18 |
| Police and Crime Commissioner for Lancashire | 134.30 | 156.68 | 179.07 | 201.45 | 246.22 | 290.98 | 335.75 | 402.90 |
| Lancashire Combined Fire Authority | 46.32 | 54.04 | 61.76 | 69.48 | 84.92 | 100.36 | 115.80 | 138.96 |

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 2019/20 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 | 1215.78 | 1418.40 | 1621.04 | 1823.66 | 2228.92 | 2634.16 | 3039.44 | 3647.32 |
| Bleasdale | 1227.59 | 1432.18 | 1636.79 | 1841.38 | 2250.58 | 2659.76 | 3068.97 | 3682.76 |
| Cabus | 1222.43 | 1426.16 | 1629.91 | 1833.64 | 2241.12 | 2648.58 | 3056.07 | 3667.28 |
| Catterall | 1270.66 | 1482.43 | 1694.22 | 1905.99 | 2329.55 | 2753.09 | 3176.65 | 3811.98 |
| Claughton-on-Brock | 1244.58 | 1452.01 | 1659.45 | 1866.87 | 2281.73 | 2696.58 | 3111.45 | 3733.74 |
| Fleetwood | 1228.60 | 1433.36 | 1638.14 | 1842.90 | 2252.44 | 2661.96 | 3071.50 | 3685.80 |
| Forton | 1235.02 | 1440.85 | 1646.70 | 1852.53 | 2264.21 | 2675.87 | 3087.55 | 3705.06 |
| Garstang | 1239.46 | 1446.03 | 1652.62 | 1859.19 | 2272.35 | 2685.49 | 3098.65 | 3718.38 |
| Great Eccleston | 1235.19 | 1441.05 | 1646.92 | 1852.78 | 2264.51 | 2676.23 | 3087.97 | 3705.56 |
| Hambleton | 1236.44 | 1442.50 | 1648.59 | 1854.65 | 2266.80 | 2678.93 | 3091.09 | 3709.30 |
| Inskip-with-Sowerby | 1231.11 | 1436.29 | 1641.48 | 1846.66 | 2257.03 | 2667.39 | 3077.77 | 3693.32 |
| Kirkland | 1262.38 | 1472.77 | 1683.18 | 1893.57 | 2314.37 | 2735.15 | 3155.95 | 3787.14 |
| Myerscough and Bilsborrow | 1233.55 | 1439.13 | 1644.74 | 1850.32 | 2261.51 | 2672.67 | 3083.87 | 3700.64 |
| Nateby | 1216.08 | 1418.75 | 1621.44 | 1824.11 | 2229.47 | 2634.81 | 3040.19 | 3648.22 |
| Nether Wyresdale | 1245.60 | 1453.19 | 1660.80 | 1868.39 | 2283.59 | 2698.77 | 3113.99 | 3736.78 |
| Out Rawcliffe | 1226.82 | 1431.28 | 1635.76 | 1840.22 | 2249.16 | 2658.08 | 3067.04 | 3680.44 |
| Pilling | 1266.91 | 1478.05 | 1689.22 | 1900.36 | 2322.67 | 2744.95 | 3167.27 | 3800.72 |
| Preesall | 1245.44 | 1453.01 | 1660.59 | 1868.16 | 2283.31 | 2698.44 | 3113.60 | 3736.32 |
| Stalmine | 1245.04 | 1452.54 | 1660.06 | 1867.56 | 2282.58 | 2697.58 | 3112.60 | 3735.12 |
| Upper Rawcliffe-with-Tarnacre | 1226.17 | 1430.52 | 1634.90 | 1839.25 | 2247.98 | 2656.68 | 3065.42 | 3678.50 |
| Winmarleigh | 1227.90 | 1432.55 | 1637.21 | 1841.85 | 2251.15 | 2660.44 | 3069.75 | 3683.70 |
| All other areas of the Borough | 1211.51 | 1413.42 | 1615.35 | 1817.26 | 2221.10 | 2624.92 | 3028.77 | 3634.52 |

4. Background

4.1 The Council Tax for Wyre Borough Council for 2019/20 as recommended by the Cabinet at their meeting of the 13 February 2019 is detailed below:-

| | | £m |
|--|--|----------------|
| Net Expenditure (Before Other Government Grants) | | 14.085 |
| Less | New Homes Bonus | 1.406 |
| Less | Revenue Support Grant | 0.000 |
| Less | Baseline Funding | 3.355 |
| Less | NDR Grant (net of contributions to the Lancashire Pilot) | 2.418 |
| Less | Government Redistributed NDR Levy | 0.051 |
| | | 6.855 |
| Add | Projected NDR below Baseline Funding (offset above) | 0.236 |
| Add | Collection Fund – Council Tax and NDR | 0.271 |
| | | 7.362 |
| Amount Required from Council Tax | | 7.362 |
| Divided by Council Tax Base at Band D equivalent | | 36,858 |
| Council Tax for 2019/20 | | £199.74 |
| Council Tax for 2018/19 | | £193.94 |
| Increase from 2018/19 | | £5.80 |

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 | Total for Police | Total for Combined Fire | Total for WBC | Total Band D Excl. Parishes | Av. Band D Parish Precept | Total Band D Incl. Parishes |
|--|------------------|------------------------------|-------------------------|---------------|-----------------------------|---------------------------|-----------------------------|
| | £m | £m | £m | £m | | | |
| Precept | 493.898 | 88.263 | 30.442 | 7.362 | | | |
| Council Tax Base (Band D equivalent) | 366,777 | No. of properties 438,138 | | 36,858 | | | |
| | £ | £ | £ | £ | £ | £ | £ |
| COUNCIL TAX 2019/20 | 1,346.59 | 201.45 | 69.48 | 199.74 | 1,817.26 | 18.87 | 1,836.13 |
| COUNCIL TAX 2018/19 | 1,294.92 | 177.45 | 67.46 | 193.94 | 1,733.77 | 18.00 | 1,751.77 |
| Increase/Reduction(-) | 51.67 | 24.00 | 2.02 | 5.80 | 83.49 | 0.87 | 84.36 |
| | 3.99% | 13.52% | 2.99% | 2.99% | 4.82% | 4.83% | 4.82% |
| | | | | | or £1.61 per week | | |
| 2019/20 Council Tax as a proportion of total bill | 74.1% | 11.1% | 3.8% | 11.0% | 100% | | |
| 2019/20 Council Tax as a proportion of total bill | 73.3% | 11.0% | 3.8% | 10.9% | | 1.0% | 100% |

- 5.2** The Council Tax for each property band based on the £1,817.26 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

| | £ | % of Band D |
|----------|-----------------|-------------|
| BAND A | 1,211.51 | 66.6667 |
| B | 1,413.42 | 77.7778 |
| C | 1,615.35 | 88.8889 |
| D | 1,817.26 | 100 |
| E | 2,221.10 | 122.2222 |
| F | 2,624.92 | 144.4444 |
| G | 3,028.77 | 166.6667 |
| H | 3,634.52 | 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 £147,410 in relation to Council Tax and the deficit £417,850 in relation to Non-Domestic Rates. Both of these have been taken into account for the Borough Council's purposes in 2019/20. A collection rate of 98%, the same as that budgeted in 2018/19, 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 | In accordance with the Council's Policy Framework, decisions as to the Council's budget and setting the Council Tax are reserved to the Council. The recommendations contained within the report, if agreed, enable the Council to comply with the Policy Framework and also meet its statutory obligations. |

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 |
| ICT | x |

| | |
|-------------------|----------|
| health and safety | x |
|-------------------|----------|

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| data protection | x |
|-----------------|----------|

Processing Personal Data

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a 'privacy impact assessment (PIA)' is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

| report author | telephone no. | email | date |
|---------------|---------------|-------------------------|----------|
| Clare James | 01253 887308 | Clare.James@wyre.gov.uk | 20.02.19 |

| List of background papers: | | |
|-----------------------------------|------|--------------------------------|
| name of document | date | where available for inspection |
| None | | |

List of appendices

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 13 February, 2019

Appendix 2(a) – Collection Fund Statement – Council Tax

Appendix 2(b) – Collection Fund Statement – Non-Domestic Rates

Appendix 3 – Example of Council Tax Bill