

# REPORT



Report of	Meeting	Date	Item No
Executive Finance Manager	COUNCIL	1 March	8a

## Revenue and Capital Budgets 2007/08 - Council Tax 2007/08

### Public Item

This item is for consideration in the public part of the meeting

### Wards affected

All

### Purpose

To set the Council Tax rate for each property band for the whole of the Borough Council's area, including the Council Tax rate for each property band as set by Lancashire County Council, Lancashire Police Authority and Lancashire Combined Fire Authority.

To set the Council Tax rate for each property band for those parts of the Borough Council's area to which a special item (e.g. Parish Precept or Special Expense) is appropriate. This is achieved by adjusting the Council tax rate for each property band for the whole of the Borough Council's area, by adding the individual Parish Precepts or Special Expenses and the Council Tax rate for each property band as set by Lancashire County Council, Lancashire Police Authority and Lancashire Combined Fire Authority.

To confirm the statutory resolutions that are required in order to set the Council Tax for 2007/2008.

### Recommendations

It be noted that at its meeting on 22 January 2007 the Council calculated the following amounts for the year 2007/2008 in accordance with regulation 3 of the Local Authorities

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(Calculation of Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992:

- 1(a) 29,759.37 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its council tax base for 2007/2008.
- 1(b) Part of the Council's area as set out in **table 1** in the column headed Tax Base. This being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for 2007/2008 for dwellings in those parts of its area to which a special item relates.

The following amounts be now calculated by the Council for the year 2007/2008 in accordance with Section 32 to 36 of the Local Government and Finance Act 1992. (The Act)

- 2(a) £10,379,740 being the Council's Budget Requirement (including Parish Precepts and Special Expenses) calculated in accordance with Section 32(4) of the Act as its Budget Requirement for the year.
- 2(b) £5,456,000 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund. This is in respect of redistributed non-domestic rates, revenue support grant, increased by the amount of the sums which the Council estimates will be transferred in the year to its general fund from its collection fund in accordance with section 97(4) of the Local Government Finance Act 1988 (Council Tax Surplus) and increased by the amount of any sum which the Council estimates will be transferred from its collection fund to its general fund pursuant to the Collection Fund (Community Charge) directions under section 98(4) of the Local Government Finance Act 1988 made on the 7<sup>th</sup> February 1994 (Community Charge Surplus).
- 2(c) £165.45 being the amount at 2(a) above less the amount at 2(b) above divided by 29,759.37 (the taxbase) calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for 2007/2008.
- 2(d) £133,140 being the aggregate amount of all special items (i.e. Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act.
- 2(e) £160.98 being the amount at 2(c) above less the result given by dividing the amount at 2(d) above by 29,759.37 (the taxbase), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for 2007/2008 for dwellings in those parts of its area to which no special item relates.
- 2(f) Part of the Council's area as listed in Table 1 in the column headed Borough and Parish.  
  
being the amounts given by adding to the amount at 2(e) above the amounts of the special item relating to dwellings in those parts of the Council's area mentioned above divided in each case by the

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relevant taxbase for those areas, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of the Council Tax for 2007/2008 for dwellings in those parts of its area to which a special item (i.e. Parish Precept or Special Expense) relate.

2(g)

Part of the Council's area for each valuation band

**See Schedule 1**

being the amounts given by multiplying the amounts at 2(e) and 2(f) 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.

- 3 It be noted that for the year 2007/2008 Lancashire County Council has stated the following amounts in precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:

**VALUATION BANDS**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
£697.47	£813.71	£929.96	£1,046.20	£1,278.69	£1,511.18	£1,743.67	£2,092.40

- 4 It be noted that for the year 2007/2008 the Lancashire Police Authority has stated the following amounts in precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwelling shown below:

**VALUATION BANDS**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
£83.97	£97.96	£111.96	£125.95	£153.94	£181.93	£209.92	£251.90

- 5 It be noted that for the year 2007/2008 the Lancashire Fire Authority has stated the following amounts in precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwelling shown below:

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## VALUATION BANDS

A	B	C	D	E	F	G	H
£38.29	£44.68	£51.06	£57.44	£70.20	£82.97	£95.73	£114.88

- 5 That having calculated the aggregate in each case of the amounts at 2(g), 3, 4 and 5 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for the year 2007/2008 for each of the categories of dwellings shown.

### Report - Background

In order to set the Council tax for the year, the council needs to be aware of a number of figures:

- The precepts that both the major and minor precepting authorities wish to make on the Council – so that the council may collect it on their behalf.
- The amount the Council requires to be funded from Council Tax, plus any adjustments that need to be made to the Collection Fund.

### Report - Precepts

#### *Lancashire County Council Requirements*

At the full meeting of the County Council held on 15th February 2007, a Band D Council Tax of £1,046.20 was set for the 2007/08 financial year. This is an increase of £49.35 (4.95%) over 2006/07. The total that the Borough Council will collect on behalf of the county is £31,134,249.

#### *Lancashire Police Authority*

The Lancashire Police Authority agreed at their meeting held on 14th February 2007 to levy a precept requiring a Council Tax for Band D properties of £125.95 for the 2007/08 financial year. This is an increase of £12.86 (11.4%) over 2006/07. The total that the Borough Council will collect on behalf of the Police Authority is £3,748,196.

#### *Lancashire Fire Authority*

The Lancashire Fire Authority agreed at their meeting held on 12<sup>th</sup> February 2007 to levy a precept requiring a Council Tax for Band D properties of £57.44 for the 2007/08 financial year. This is an increase of £2.73 (5.00%) over 2006/07. The total that the Borough Council will collect on behalf of the Fire Authority is £1,709,378.

#### *Parish Councils*

The following request for Parish Council precepts have been received:

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**Table 1**

	2007/08	Tax base	Parish	Borough and Parish
	£		£	£
Bryning-with-Warton	15,500	1,278.09	12.13	173.11
Elswick	2678	437.99	6.11	167.09
Freckleton	9,750	2,126.63	4.58	165.56
Greenhalgh-with-Thistleton	2,000	182.27	10.97	171.95
Little Eccleston-with-Larbreck	3,000	213.01	14.08	175.06
Medlar-with-Wesham	6,897	1,049.08	6.57	167.55
Newton –with-Clifton	7,500	1,045.29	7.18	168.16
Ribby-with-Wrea	8,000	764.75	10.46	171.44
Singleton	6,000	437.96	13.70	174.68
St.Annes	41,500	10,508.20	3.95	164.93
Staining	17,015	852.10	19.97	180.95
Treales, Roseacre & Wharles	1,300	210.71	6.17	167.15
Weeton-with-Preese	2,000	277.99	7.19	168.17
Westby-with-Plumptons	2,000	539.19	3.71	164.69
Kirkham	8,000	2,288.17	3.50	164.48

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133,140

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*The Borough Council's Call on the Collection Fund.*

Fylde Borough Councils call on the Collection Fund is £4,923,740 calculated as follows:  
The Council's budget requirement is determined to be £10,246,600. That is:

Net Requirement	£10,246,600
Less External Funding	£5,456,000
Plus Parish Precepts and Special Expenses	£133,140
<b>Call on the Collection Fund</b>	<b>£4,923,740</b>

**Borough and Parish Council Tax**

This produces an average Council Tax for Borough and Parish purposes of :

		£. p
<u>Balance to be Financed by Tax Payer</u>	£4,923,740	
Band D Equivalent Properties	29,759.37	165.45

Add Basic Tax Rates for:

Lancashire County Council	1,046.20
Lancashire Police Authority	125.95
Lancashire Fire Authority	57.44
Basic Tax Rate for a Band D Equivalent Property	1,395.04

It is necessary to calculate the Council Tax rate for each property band in respect of the Borough Council and Parish Council elements only. **Schedule 1** shows the Council Tax Rate for each property band in each of the Council's areas.

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It is then necessary to calculate the aggregate Council Tax Rate by incorporating the Lancashire County Council, the Lancashire Police Authority and the Lancashire Fire Authority Council Tax rates into the figures shown in Schedule 1. These aggregate Council Tax Rates are shown in **Schedule 2**.

Implications	
<b>FINANCE</b>	<b>AS ABOVE</b>
<b>LEGAL</b>	<b>NONE</b>
<b>COMMUNITY SAFETY</b>	<b>NONE</b>
<b>HUMAN RIGHTS AND EQUALITIES</b>	<b>NONE</b>
<b>SUSTAINABILITY</b>	<b>NONE</b>
<b>RISK MANAGEMENT</b>	<b>NONE</b>

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List of Background Papers		
Name of document	Date	Where available for inspection
<b>COUNCIL TAX 2007/08</b>	<b>FEBRUARY 2007</b>	<b>FINANCE</b>

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## SCHEDULE 1

	Band A	Band B	Band C	Band D	Band E	Band F	Band G
	£	£	£	£	£	£	£
Lytham	107.32	125.21	143.09	160.98	196.75	232.53	268.3
Bryning-with-Warton	115.41	134.64	153.88	173.11	211.58	250.05	288.52
Elswick	111.39	129.96	148.52	167.09	204.22	241.35	278.48
Freckleton	110.37	128.77	147.16	165.56	202.35	239.14	275.93
Greenhalgh-with-Thistleton	114.63	133.74	152.84	171.95	210.16	248.37	286.58
Little Eccleston-with-Larbreck	116.71	136.16	155.61	175.06	213.96	252.86	291.77
Medlar-with-Wesham	111.70	130.32	148.93	167.55	204.78	242.02	279.25
Newton-with-Clifton	112.11	130.79	149.48	168.16	205.53	242.90	280.27
Ribby-with Wrea	114.29	133.34	152.39	171.44	209.54	247.64	285.73
Singleton	116.45	135.86	155.27	174.68	213.50	252.32	291.13
St.Annes	109.95	128.28	146.60	164.93	201.58	238.23	274.88
Staining	120.63	140.74	160.84	180.95	221.16	261.37	301.58
Treales, Roseacre & Wharles	111.43	130.01	148.58	167.15	204.29	241.44	278.58
Weeton-with-Preese	112.11	130.80	149.48	168.17	205.54	242.91	280.28
Westby-with-Plumpton	109.79	128.09	146.39	164.69	201.29	237.89	274.48
Kirkham	109.65	127.93	146.20	164.48	201.03	237.58	274.13

## SCHEDULE 2

	Band A	Band B	Band C	Band D	Band E	Band F	Band G
	£	£	£	£	£	£	£
Lytham	927.05	1,081.56	1,236.07	1,390.57	1,699.58	2,008.61	2317.62
Bryning-with-Warton	935.14	1,090.99	1,246.86	1,402.70	1,714.41	2,026.13	2337.84
Elswick	931.12	1,086.31	1,241.50	1,396.68	1,707.05	2,017.43	2327.8
Freckleton	930.10	1,085.12	1,240.14	1,395.15	1,705.18	2,015.22	2325.25
Greenhalgh-with-Thistleton	934.36	1,090.09	1,245.82	1,401.54	1,712.99	2,024.45	2335.9
Little Eccleston-with-Larbreck	936.44	1,092.51	1,248.59	1,404.65	1,716.79	2,028.94	2341.09
Medlar-with-Wesham	931.43	1,086.67	1,241.91	1,397.14	1,707.61	2,018.10	2328.57
Newton-with-Clifton	931.84	1,087.14	1,242.46	1,397.75	1,708.36	2,018.98	2329.59
Ribby-with Wrea	934.02	1,089.69	1,245.37	1,401.03	1,712.37	2,023.72	2335.05
Singleton	936.18	1,092.21	1,248.25	1,404.27	1,716.33	2,028.40	2340.45
St.Annes	929.68	1,084.63	1,239.58	1,394.52	1,704.41	2,014.31	2324.2
Staining	940.36	1,097.09	1,253.82	1,410.54	1,723.99	2,037.45	2350.9
Treales, Roseacre & Wharles	931.16	1,086.36	1,241.56	1,396.74	1,707.12	2,017.52	2327.9
Weeton-with-Preese	931.84	1,087.15	1,242.46	1,397.76	1,708.37	2,018.99	2329.6
Westby-with-Plumpton	929.52	1,084.44	1,239.37	1,394.28	1,704.12	2,013.97	2323.8
Kirkham	929.38	1,084.28	1,239.18	1,394.07	1,703.86	2,013.66	2323.45



Band H

£

321.96

346.22

334.18

331.12

343.9

350.12

335.1

336.32

342.88

349.36

329.86

361.9

334.3

336.34

329.38

328.96

Band H

£

2781.14

2805.4

2793.36

2790.3

2803.08

2809.3

2794.28

2795.5

2802.06

2808.54

2789.04

2821.08

2793.48

2795.52

2788.56

2788.14