

COUNCIL TAX SETTING - PART B

1 INTRODUCTION

The purpose of this part of the report is to set the level of Council Tax for 2015/16 in accordance with relevant statutory requirements.

2 RECOMMENDATIONS (RECORDED VOTE)

The requirements are set out in paragraphs 32 to 36 of the Local Government Finance Act 1992, as amended (the "Act") and it is necessary for the Council to adopt the following formal recommendations:-

- 1) That the following amounts be calculated by the Council for the year 2015/16 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended)
 - a) £77,763,996 being the aggregate of the amounts which the Council estimates for the items set out in Section 32 (2) (a) to (e) of the Act (including special expense and parish precepts).
 - b) £63,605,236 being the aggregate of the amounts which the Council estimates for the items set out in Section 32 (3) (a) to (c) of the Act.
 - c) £14,158,760 being the amount by which the aggregate at a) above exceeds the aggregate at b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
 - d) £6,476,000 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic Rates and Revenue Support Grant increased by the amount of the sum to be transferred from the Collection Fund to the General Fund
 - e) £171.67 being the amount at c) above less the amount at d) above, all divided by the Council's tax base of 44,753.20 as recorded in minute 29 of the cabinet meeting of 1 December 2014, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year 2015/16.
 - f) £2,071,850 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
 - g) £127.47 being the amount of e) above, less the result given by dividing the amount of f) above by the Council's tax base relating to special items as set on 1 December 2014, 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 item relates.

h) Part of the Council's area

being calculated by adding to the amount at (g) above the amounts of special items relating to dwellings in those parts of the Council's area, divided in each case by the individual tax bases as recorded in minute 33 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 special item relates.

<u>Parish</u>	<u>Adjusted Band D Equivalents</u>
	No.
Grantham combined	10295.23
Stamford combined	6753.02
Bourne Combined	4978.27
Allington	338.90
Ancaster	543.21
Aslackby	103.80
Barholm & Stowe	33.35
Barkston and Syston combined	242.89
Barrowby	683.50
Baston	544.72
Belton & Manthorpe	202.93
Billingham	452.34
Bitchfield & Bassingthorpe	53.72
Boothby Pagnell	62.15
Braceborough & Wilsthorpe	139.34
Ropsley, Humby, Braceby, Sapperton combined	345.40
Burton Coggles	37.77
Careby	74.22
Carlby	200.66
Carlton Scroop and Normanton combined	126.26
Castle Bytham	284.72
Caythorpe & Frieston	513.16
Claypole	507.85
Colsterwoth, Gunby & Stainby, North Witham combined	743.16
Corby Glen & Birkholme	389.66
Counthorpe & Creeton	25.33
Deeping St James	2365.68
Denton	120.43
Dowsby	51.75
Dunsby	44.45
Stoke Rochford and Easton combined	90.58
Edenham	106.83
Fenton	57.33
Folkingham	267.24
Foston	210.09

Fulbeck	211.80
Greatford	126.02
Great Gonerby	719.78
Great Ponton	120.38
Haconby & Stainfield	182.26
Harlaxton	331.02
Heydour	148.48
Honington	64.27
Horbling	154.63
Hougham	77.62
Hough-on-the-Hill	156.76
Ingoldsby	113.57
Irnham	107.05
Kirkby Underwood	76.61
Langtoft	745.07
Lenton, Keisby & Osgodby	65.41
Little Bytham	110.71
Little Ponton & Stroxton	65.73
Londonthorpe & Harrowby without combined	1608.55
Long Bennington	897.86
Market Deeping	2032.09
Marston	148.41
Morton & Hanthorpe	802.49
Old Somerby	87.07
Pickworth	75.24
Pointon & Sempringham	188.70
Rippingale	330.35
Sedgebrook	142.53
Skillington	130.63
South Witham	433.28
Stubton	71.83
Swayfield	137.54
Swinstead	72.71
Tallington	202.15
Thurlby	780.48
Toft Lound & Manthorpe	137.23
Uffington	314.14
Welby	78.64
Westborough & Dry Doddington	145.96
West Deeping	115.23
Witham-on-the-Hill	94.72
Woolsthorpe	138.51
Wyville cum Hungerton	19.80

- i) The amounts on the attached schedule (Appendix A to Part B), being the amounts given by multiplying the amounts at g) above and h) above by the number which, in the proportion set out in Section 5(1) of the Act, 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.

- j) That it be noted that for the year 2015/16, Lincolnshire County Council has stated the following amounts as a precept 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:-

Valuation Band

A £	B £	C £	D £	E £	F £	G £	H £
723.96	844.62	965.28	1085.94	1327.26	1568.58	1809.90	2171.88

- k) That it be noted that for the year 2015/16, Police and Crime Commissioner has stated the following amounts as a precept 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:-

Valuation Band

A £	B £	C £	D £	E £	F £	G £	H £
131.76	153.72	175.68	197.64	241.56	285.48	329.40	395.28

- l) That, having calculated the aggregate in each case of the amounts at i), j) and k) above, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the amounts in Appendix B to Part B as the levels of Council Tax for the year 2015/16 for the categories of dwellings shown in Appendix A to Part B.

3 BACKGROUND

- 3.1 The Council's budget requirement has been recommended by the Cabinet and is dealt with in Part A of this report. Parish precepts are added to the District Council's net expenditure requirement. Government support and adjustments to Collection Fund relating to Community Charge and District Council's share of Council Tax are then deducted from the spending requirement to give a Demand on the Collection Fund.
- 3.2 The Council Tax Base of 44,753.2 was approved at the Cabinet meeting held on 1 December 2014 and the budget requirement will be spread by reference to the tax base previously approved, taking into account the precepts of individual Parishes recoverable over the Parish tax base.
- 3.3 The Council Tax bill for 2015/16 includes the requirements of Lincolnshire County Council and the Lincolnshire Police Authority which are responsible for setting their own Council Tax levels.

3.4 Lincolnshire County Council determined its Council Tax requirement at the meeting held on 20 February 2015, as follows:

Total Council Tax Requirement	£233,306,499
SKDC precept element	£48,599,290
Band D tax	£1,085.94

3.5 The Lincolnshire Police and Crime Panel considered the Police and Crime Commissioner Lincolnshire's proposals at its meeting held on 24th February 2015. Subsequently The Police and Crime Commissioner has confirmed his Council Tax requirement as follows:

Total Council Tax Requirement	£42,461,551
SKDC precept element	£8,845,022
Band D tax	£197.64

3.6 The overall increases for Band D tax payers, by Authority, are shown in the table below:

Council Tax Details 2015/16				
	2014/15 Band D	2015/16 Band D	Increase £	Increase %
Lincolnshire County Council	1065.69	1,085.94	20.25	1.9%
Lincolnshire Police & Crime Commissioner	193.86	197.64	3.78	1.95%
South Kesteven District Council	127.47	127.47	0	0
South Kesteven + Special Expenses	139.62	139.62	0	0
South Kesteven + Special Expenses + Parishes*	171.07	171.67	0.60	3.5%

*the parish precept is net of localised council tax support grant allocation

4 SETTING THE COUNCIL TAX

4.1 The Local Government and Finance Act 1992 requires the Council to set Council Tax across the 8 valuation bands, and all precepting Parishes. The levels of overall Council Tax by Parish are attached at Appendix B to Part B.

5. COMMENTS OF FINANCIAL SERVICES

5.1 The financial implications of this section are included in Part A of the report above.

6 COMMENTS OF LEGAL AND DEMOCRATIC SERVICES

6.1 The Local Government Finance Act 1992 sets out the requirements placed upon the Council in relation to making formal recommendations relating to the setting of Council Tax and the Council's responsibilities as a billing authority.