

COUNCIL TAX SETTING - PART B

1 INTRODUCTION

The purpose of this part of the report is to set the level of Council Tax for 2016/17 in accordance with relevant statutory requirements.

2 RECOMMENDATIONS

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 2016/17 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended)
 - a) £65,121,156 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) £51,378,667 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) £13,742,489 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) £5,695,400 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) £177.09 being the amount at c) above less the amount at d) above, all divided by the Council's tax base of 45,440.40 as recorded in minute 26 of the Executive meeting of 7 December 2015, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year 2016/17.
 - f) £2,119,285 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
 - g) £132.03 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 7 December 2015, 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	10464.01
Stamford combined	6829.02
Bourne Combined	5157.84
Allington	343.76
Ancaster	550.86
Aslackby	108.56
Barholm & Stowe	33.63
Barkston and Syston combined	240.07
Barrowby	701.98
Baston	560.76
Belton & Manthorpe	205.93
Billingborough	456.01
Bitchfield & Bassingthorpe	55.96
Boothby Pagnell	62.49
Braceborough & Wilsthorpe	141.19
Ropsley, Humby, Braceby, Sapperton combined	316.17
Burton Coggles	40.51
Careby	77.21
Carlby	198.44
Carlton Scroop and Normanton combined	125.40
Castle Bytham	292.09
Caythorpe & Frieston	519.39
Claypole	514.45
Colsterwoth, Gunby & Stainby, North Witham combined	739.53
Corby Glen & Birkholme	398.55
Counthorpe & Creeton	26.81
Deeping St James	2390.82
Denton	123.87
Dowsby	55.33
Dunsby	44.20
Stoke Rochford and Easton combined	83.14
Edenham	115.93

Addendum

Fenton	57.89
Folkingham	274.63
Foston	213.13
Fulbeck	218.44
Greatford	126.29
Great Gonerby	718.62
Great Ponton	119.85
Haconby & Stainfield	183.57
Harlaxton	334.95
Heydour	151.75
Honington	65.74
Horbling	159.04
Hougham	77.33
Hough-on-the-Hill	162.13
Ingoldsby	115.30
Irnham	111.74
Kirkby Underwood	76.94
Langtoft	749.36
Lenton, Keisby & Osgodby	67.48
Little Bytham	110.83
Little Ponton & Stroxtun	67.57
Londonthorpe & Harrowby without combined	1562.12
Long Bennington	919.78
Market Deeping	2092.17
Marston	153.35
Morton & Hanthorpe	805.77
Old Somerby	90.49
Pickworth	74.54
Pointon & Sempringham	189.41
Rippingale	338.28
Sedgebrook	140.09
Skillington	132.31
South Witham	456.22
Stubton	72.45
Swayfield	135.68
Swinstead	78.23
Tallington	224.79
Thurlby	790.21
Toft Lound & Manthorpe	138.02
Uffington	315.68
Welby	80.53
Westborough & Dry Doddington	143.95
West Deeping	116.47
Witham-on-the-Hill	96.79
Woolsthorpe	137.74
Wyville cum Hungerton	18.84

- 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 2016/17, 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 £
752.55	877.98	1,003.40	1,128.83	1,379.68	1,630.53	1,881.38	2,257.66

- k) That it be noted that for the year 2016/17, 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 £
134.34	156.73	179.12	201.51	246.29	291.07	335.85	403.02

- 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 2016/17 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 Executive 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

Addendum

Council Tax are then deducted from the spending requirement to give a Demand on the Collection Fund.

3.2 The Council Tax Base of 45,440.4 was approved at the Executive meeting held on 7 December 2015 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 2016/17 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 19th February 2016, as follows:

Total Council Tax Requirement	£248,192,014
SKDC precept element	£51,294,487
Band D tax	£1,128.83

3.5 The Lincolnshire Police and Crime Panel considered the Police and Crime Commissioner Lincolnshire's proposals at its meeting held on 22nd February 2016. Subsequently The Police and Crime Commissioner has confirmed his Council Tax requirement as follows:

Total Council Tax Requirement	£44,305,318
SKDC precept element	£9,156,695
Band D tax	£201.51

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

Council Tax Details 2016/17				
	2015/16 Band D	2016/17 Band D	Increase £	Increase %
Lincolnshire County Council	1,085.94	1,128.83	42.89	3.95%
Lincolnshire Police & Crime Commissioner	197.64	201.51	3.87	1.96%
South Kesteven District Council	127.47	132.03	£4.56	3.58%
South Kesteven + Special Expenses	139.62	144.62	£5.00	3.58%
South Kesteven + Special Expenses + Parishes*	171.69	177.09	5.40	3.15%

*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.