

ADDENDUM TO AGENDA ITEM 6 TO COUNCIL

COUNCIL TAX SETTING - PART B

1 INTRODUCTION

The purpose of this part of the report is to set the level of Council Tax for 2009/10 in accordance with relevant statutory requirements (based on an increase of 3.5% excluding special expenses (and 3.45% including special expenses)).

2 RECOMMENDATIONS

The requirements are set out in paragraphs 32 to 36 of the Local Government Finance Act 1992 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 2009/10 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended)
 - a) £77,684,000 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.
 - b) £60,232,000 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) £17,452,000 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) £10,084,000 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) £161.09 being the amount at c) above less the amount at d) above, all divided by the Council's tax base of 45,738.30 as recorded in minute 74 of the cabinet meeting of 1 December 2008, in accordance Section 33(1) of the Act, as the basic amount of its Council Tax for the year 2009/2010.
 - f) £1,889,000 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
 - g) £119.79 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, 2008 calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for year for dwellings in those parts of its area to which no special item relates.

h)

Part of the Council's area**Band D equiv.**

Grantham	164.07
Stamford	187.02
Bourne	150.12
Deeping St James	158.40
Market Deeping	227.16
Allington	161.64
Ancaster	164.07
Aslackby & Laughton	143.10
Barholm & Stow	128.16
Barkston & Syston	140.49
Barrowby	163.71
Baston	139.23
Belton & Manthorpe	123.39
Billingborough	145.62
Bitchfield &	
Bassingthorpe	119.79
Boothby Pagnell	123.66
Braceborough &	
Wilsthorpe	136.62
Burton Coggles	132.84
Careby,Aunby &	
Holywell	127.80
Carlby	153.90
Carlton Scroop &	
Normanton	173.43
Castle Bytham	139.50
Caythorpe	152.46
Claypole	140.22
Colsterworth, Gunby, Stainby and North	
Witham	150.48
Corby Glen	144.45
Counthorpe & Creeton	119.79
Denton	138.33
Dowsby	148.95
Dunsby	126.09
Edenham	139.68
Fenton	127.98
Folkingham	143.82
Foston	155.52
Fulbeck	142.56
Greatford	143.37
Great Gonerby	149.22
Great Ponton	157.77
Haconby	121.05
Harlaxton	171.99
Heydour	139.14
Honington	119.79
Horbling	119.79
Hougham	139.77
Hough-on-the-Hill	149.22
Ingoldsby	130.77
Irnham	121.68
Kirkby Underwood	132.03
Langtoft	163.80
Lenton,Keisby &	123.57

Osgodby	
Little Bytham	152.46
Little Ponton & Stroxtion	127.98
Londonthorpe &	
Harrowby Without	132.93
Long Bennington	158.04
Marston	146.16
Morton	134.19
Old Somerby	136.53
Pickworth	119.79
Pointon & Sempringham	152.19
Rippingale	164.97
Ropsley, Humby, Braceby & Sapperton	137.16
Sedgebrook	147.60
Skillington	152.91
South Witham	166.05
Stoke Rochford &	
Easton	136.26
Stubton	138.42
Swayfield	138.96
Swinstead	146.43
Tallington	138.15
Thurlby	145.62
Toft, Lound & Manthorpe	119.79
Uffington	129.42
Welby	137.07
Westborough & Dry Doddington	123.66
West Deeping	141.48
Witham-on-the-Hill	140.76
Woolsthorpe	152.82
Wyville-cum-Hungerton	140.49

being calculated by adding to the amount at (g) above the amounts of special item relating to dwellings in those parts of the Council's area, divided in each case by the individual tax bases as recorded in minute 74 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.

- 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 2009/10 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 £
693.12	808.64	924.16	1039.68	1270.72	1501.76	1732.80	2079.36

k) That it be noted that for the year 2009/10 Lincolnshire Police Authority 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 £
116.04	135.38	154.72	174.06	212.74	251.42	290.10	348.12

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 2009/10 for the categories of dwellings shown in Appendix A to part B.

i. 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 45,738.30 was approved at the Cabinet meeting held on 1 December 2008 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 2009/10 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 13th February 2009, as follows:

Total Council Tax Requirement	£240,605,937.43
SKDC precept element	£47,553,195.75
Band D tax	£1,039.68

3.5 Lincolnshire Police Authority will determine its Council Tax requirement at a meeting to be held on 25th February 2009, as presented below (an addendum to this report will be circulated to members, following confirmation by Lincolnshire Police Authority).

Total Council Tax Requirement	£40,281,490.86
SKDC precept element	£7,961,208.50
Band D tax	£174.06

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

Council Tax Details 2009/10				
	2008/09 Band D	2009/10 Band D	Increase £	Increase %
Lincolnshire County Council	£1021.77	£1039.68	17.91	1.75
Lincolnshire Police Authority	£165.78	£174.06	8.28	4.99
South Kesteven District Council	£115.74	£119.79	4.05	3.50
South Kesteven + Special Expenses	£128.63	£133.08	4.45	3.45
South Kesteven + Special Expenses + Parishes	£156.32	£161.09	4.77	3.05

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 THE S151 OFFICER

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

6 COMMENTS OF MONITORING OFFICER

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.

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