

## **COUNCIL TAX SETTING - PART B**

### **1 INTRODUCTION**

The purpose of this part of the report is to set the level of Council Tax for 2010/11 in accordance with relevant statutory requirements (based on an increase of 2.5% excluding special expenses (and 1.20% 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 2010/11 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended)
  - a) £83,426,000 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) £65,659,000 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) £17,767,000 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) £10,190,000 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) £163.82 being the amount at c) above less the amount at d) above, all divided by the Council's tax base of 46,251.5 as recorded in minute 49 of the cabinet meeting of 7 December 2009, in accordance Section 33(1) of the Act, as the basic amount of its Council Tax for the year 2010/2011.
  - f) £1,898,537 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
  - g) £122.76 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, 2009 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	166.50
Stamford	191.88
Bourne	153.81
Deeping St James	162.81
Market Deeping	217.71
Allington	164.43
Ancaster	166.14
Aslackby & Laughton	147.51
Barholm & Stow	131.22
Barkston & Syston	152.73
Barrowby	167.94
Baston	142.74
Belton & Manthorpe	126.36
Billingborough	149.31
Bitchfield & Bassingthorpe	122.76
Boothby Pagnell	126.63
Braceborough & Wilsthorpe	139.23
Burton Coggles	130.59
Careby,Aunby & Holywell	130.77
Carlby	155.52
Carlton Scroop & Normanton	174.96
Castle Bytham	143.46
Caythorpe	164.16
Claypole	143.28
Colsterworth, Gunby, Stainby and North Witham	154.80
Corby Glen	147.33
Counthorpe & Creeton	122.76
Denton	135.90
Dowsby	157.05
Dunsby	129.15
Edenham	144.90
Fenton	128.88
Folkingham	146.34
Foston	157.50
Fulbeck	145.26
Greatford	146.43
Great Gonerby	153.54
Great Ponton	160.20
Haconby	125.37
Harlaxton	167.85
Heydour	148.59
Honington	122.76
Horbling	122.76
Hougham	140.49
Hough-on-the-Hill	153.00
Ingoldsby	133.47
Irnham	125.55

Kirkby Underwood	135.09
Langtoft	164.61
Lenton,Keisby & Osgodby	126.54
Little Bytham	155.79
Little Ponton & Stroxtion	131.52
Londonthorpe & Harrowby Without	136.08
Long Bennington	162.63
Marston	149.04
Morton	136.80
Old Somerby	139.95
Pickworth	129.24
Pointon & Sempringham	132.66
Rippingale	167.58
Ropsley,Humby,Braceby & Sapperton	140.22
Sedgebrook	154.44
Skillington	157.32
South Witham	168.21
Stoke Rochford & Easton	145.53
Stubton	138.96
Swayfield	141.84
Swinstead	149.40
Tallington	141.03
Thurlby	141.21
Toft, Lound & Manthorpe	122.76
Uffington	132.39
Welby	141.18
Westborough & Dry Doddington	131.22
West Deeping	145.17
Witham-on-the-Hill	142.74
Woolsthorpe	156.42
Wyville-cum-Hungerton	143.46

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 49 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 2010/11 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**

<b>A</b> <b>£</b>	<b>B</b> <b>£</b>	<b>C</b> <b>£</b>	<b>D</b> <b>£</b>	<b>E</b> <b>£</b>	<b>F</b> <b>£</b>	<b>G</b> <b>£</b>	<b>H</b> <b>£</b>
<b>710.46</b>	<b>828.87</b>	<b>947.28</b>	<b>1065.69</b>	<b>1302.51</b>	<b>1539.33</b>	<b>1776.15</b>	<b>2131.38</b>

k) That it be noted that for the year 2010/11 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 (subject to confirmation at their meeting to be held on 23<sup>rd</sup> February 2010):-

**Valuation Band**

<b>A</b> <b>£</b>	<b>B</b> <b>£</b>	<b>C</b> <b>£</b>	<b>D</b> <b>£</b>	<b>E</b> <b>£</b>	<b>F</b> <b>£</b>	<b>G</b> <b>£</b>	<b>H</b> <b>£</b>
<b>TBC</b>							

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 2010/11 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 46,251.5 was approved at the Cabinet meeting held on 7 December 2009 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 2010/11 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 12th February 2010, as follows:

Total Council Tax Requirement

£249,264,635.31

SKDC precept element	£49,289,761.05
Band D tax	£1,065.69

3.5 Lincolnshire Police Authority will determine its Council Tax requirement at a meeting to be held on 23<sup>rd</sup> February 2010, as presented below (if there are changes to the proposed figures an addendum will be circulated to members).

Total Council Tax Requirement	TBC
SKDC precept element	TBC
Band D tax	TBC

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

<b>Council Tax Details 2010/11</b>				
	2009/10 Band D	2010/11 Band D	Increase £	Increase %
Lincolnshire County Council	£1039.68	1065.69	26.01	2.50
Lincolnshire Police Authority	£174.06	TBC	TBC	TBC
South Kesteven District Council	£119.79	122.76	2.97	2.50
South Kesteven + Special Expenses	£133.08	134.62	1.54	1.20
South Kesteven + Special Expenses + Parishes	£161.09	163.82	2.73	1.70

#### **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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