

Allerdale Borough Council

Council – 7 March 2018

Council Tax Resolution 2018-19

The Reason for the Decision	To approve the necessary resolutions for Council Tax setting in accordance with Sections 31 – 36 of the Local Government Finance Act 1992.
Summary of options considered	The Council is required to set a Council Tax in support of its budget each year.
Recommendations	That the resolutions, set out in Appendix A be approved.
Financial/Resource Implications	<p>The Council is required to set the Council Tax each year in accordance with the legislative requirements summarised in this report.</p> <p>The Council will be required to hold a referendum if Members decide to increase the Council Tax by the higher of 3% or £5, above its 2017-18 level.</p>
Legal Implications	Statutory requirement to set the Council Tax.
Community Safety Implications	None
Health and Safety and Risk Management Implications	If the Council Tax is not set in accordance with the legislation then there is a risk the Council will be unable to bill in a timely manner with a consequential loss of revenue that may affect, adversely on the prudent management of the Council's financial affairs.
Equality Duty considered/Impact Assessment completed	Considered in entitlement to certain discounts and benefits.
Wards Affected	All
The contribution this decision would make to the Council's Strategic Objectives	Setting the Council Tax enables the Council to collect the income it needs to fulfil its key aims and objectives.
Is this a Key Decision	Yes
Portfolio Holder	Cllr Barbara Cannon
Lead Officer	Catherine Nicholson, Head of Financial Services, 01900 702503 catherine.nicholson@allerdale.gov.uk

Report Implications

Community Safety	N	Employment (external to the Council)	N
Financial	Y	Employment (internal)	N
Legal	Y	Partnership	N
Social Inclusion	N	Asset Management	N
Equality Duty	Y	Health and Safety	N

Background papers - working papers within Financial Services and Revenues, Calculation of Council Tax Base for 2018-19 was approved at Council on 10 January 2018.

Appendices attached to this report:

Appendix A – Recommendations for Council approval

Appendix B1 – The amount of Council Tax which relates to the Parish Precepts applicable to each valuation band

Appendix B2 – Aggregate of the Council Tax for Allerdale Borough Council and Parish Precept by valuation band

Appendix B3 – The Total amount of Council Tax to be levied in 2018-19, inclusive of Cumbria County Council, and the Police and Crime Commissioner for Cumbria Precept, applicable to each valuation band in each part of Borough

Appendix C – Parish Precept Council Tax Band D charge for 2018-19

1.0 Background

- 1.1 The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2018-19, as required by The Local Government Finance Act 1992, as amended.

Town and Parish Councils

- 1.2 The Town and Parish Council Precepts for 2018-19 are detailed in Appendix C and total £2,024,054.47. This results in an average Band D Council Tax of £66.67 for 2018-19.
- 1.3 The Precept figure included in Appendix A and Appendix C is based on the information that the Council has received from Parishes on the 2018-19 precepts.
- 1.4 However, under section 41 (4) of the Local Government Finance Act 1992 a local precepting authority has until the 1st March to submit their Precept to the billing authority. If any revised Precepts are submitted after this report is published, these will be tabled at the Council meeting on the 7 March 2018.

Cumbria County Council

- 1.5 Based on information that the Council has received from Cumbria County Council, their precept is £40,443,386.87, this results in a Band D Council Tax of £1,332.13.

Police and Crime Commissioner for Cumbria

- 1.6 Based on information that the Council has received from The Police and Crime Commissioner for Cumbria, their precept is £7,065,972.44, this results in a Band D Council Tax of £232.74.

2.0 Proposed Tax Levels

2.1 The recommendations are set out in the formal Council Tax resolution in Appendix A.

2.2 If the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be as follows:-

	2017-18 £	2018-19 £	Increase £	Increase %
Allerdale Borough Council	162.99	167.99	5.00	3.07%
Cumbria County Council	1,281.02	1,332.13	51.11	3.99%
Police and Crime Commissioner for Cumbria	220.77	232.74	11.97	5.42%
Sub Total	1,664.78	1,732.86	68.08	4.09%
Town and Parish Council (average)	63.40	66.67	3.27	5.16%
TOTAL	1,728.18	1,799.53	71.35	4.13%

3.0 Other Options

3.1 The Localism Act 2011 makes provision for Council Tax referendums to be held if an authority increases its basic amount of Council Tax (Town and Parish Council precepts are excluded when making this calculation) in excess of principles determined by the Secretary of State. The referendum threshold levels above which Council Tax would be considered excessive are set each year by Central Government, for 2018-19 a referendum will be triggered if Allerdale Borough Council set a Council Tax increase which by the higher of 3% or £5, above its 2017-18 level.

4.0 Policy Decisions

4.1 At the Council meeting held on 10 January 2017, the Council approved the calculation of its Council Tax Base for 2018-19. The report considered by members outlined the method for calculating the Tax Base, including the impact of estimated:

- discounts awarded for single person households, disregarded properties, second homes, unoccupied properties, family annex and uninhabitable properties
- discounts and premiums for empty properties
- discounts awarded through the Council's Council Tax Reduction Scheme.

5.0 Recommendations

5.1 That the resolutions, set out in Appendix A be approved.

Catherine Nicholson
Head of Financial Services