

EAST STAFFORDSHIRE BOROUGH COUNCIL

REPORT COVER SHEET

Title of Report:	Setting the Amount of Council Tax for 2017/18
Meeting of:	Council
Date:	27/2/2017
Is this an Executive Decision:	No
Is this a Key Decision:	No
Is the report Confidential:	No
If so, please state relevant paragraph from Schedule 12A LGA 1972:	n/a

Essential Signatories:

ALL REPORTS MUST BE IN THE NAME OF A HEAD OF SERVICE

Monitoring Officer

Date Signature

Head of Service and Chief Finance Officer

Date Signature

EAST STAFFORDSHIRE BOROUGH COUNCIL

Report to Council

Date: 27th February 2017

TITLE:	Setting the Amount of Council Tax for 2017/18	
PORTFOLIO:	Finance	
HEAD OF SERVICE:	Sal Khan	
CONTACT OFFICER:	Lisa Turner – Chief Accountant	Ext. 1399
WARD(S) AFFECTED:	All	

1. Purpose of the Report

- 1.1 The Local Government Finance Act 1992, amended by the Localism Act 2011, prescribes the way in which Council Tax is both set and presented. This report is produced in accordance with this legislation.
- 1.2 Members should note that the basis of how Council Tax levels have been derived is stated within the Executive Decision Record 726.16 – Council Tax Base 2017/18 - on December 7th 2016. In addition to this, a report elsewhere on the agenda recommends approval by Council of the Medium Term Financial Strategy 2017/18 to 2019/20 and sets the level of Council Tax for 2017/18 for this Council.

2. Executive Summary

- 2.1 The level of Council Tax to be set by East Staffordshire Borough Council for a Band D property in 2017/18 is £167.30, the same as in 2016/17. Consequently, under legislation no referendum will be required in respect of the Council's share of the council tax bill.

3. Contribution to Corporate Priorities

- 3.1 All

4. Report

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires billing authorities to calculate a council tax requirement for the year, instead of its budget requirement, as was previously the case. The main reason for this change was to accommodate the requirement to hold referendums for 'excessive' increases in the basic amount of council tax. The principles established require that the Council would need to hold a referendum if the "basic amount of council tax" is set at 2% or higher when compared with the same figure for 2016/17 and more than £5 greater.
- 4.2 As the Council is proposing to freeze its share of the Council Tax for 2017/18 no referendum will be required in relation to our element.
- 4.3 Detailed at schedule 12.6 are the local precepts and local tax rates, together with the comparator figures from previous year, for each parish council.
- 4.4 The following is a summary of the average Band D Council Tax levels as a result of the Appendices contained within this report

	<u>Average Band D Amount 2016/17</u>	<u>Average Band D Amount 2017/18</u>	<u>Percentage Change 2017/18</u>	<u>Appendix Reference</u>
ESBC (Not inc Special Expense)	£167.30	£167.30	0%	Appendix 12.3
Staffordshire County Council	£1,088.65*	£1,142.54	4.95%	Appendix 12.4
Staffordshire Fire	£70.33	£71.56	1.75%	Appendix 12.4
Police and Crime Commissioner Staffordshire	£177.61	£181.16	2.00%	Appendix 12.4
Average Special Expense	£12.68	£12.41	-2.13%	
Average Parish Council Precept	£29.59	£29.87	0.95%	Appendix 12.6
Overall Average	£1,546.16	£1,604.84	3.80%	

*The 2017/18 amount for Staffordshire County Council includes an increase of 3% to fund adult social care (2016/17 2%) The 2017/18 average Band D amount is split: General Precept - £1,088.93; adult social care - £53.61

5. Financial Considerations

This section has been approved by the following member of Financial Management Unit (Anya Murray)

- 5.1 The main financial issues arising from this Report are as follows.

Revenue	2017/18	2018/19
The amount of Revenue Budget to be funded by Council Tax:	£6,014,489	
The setting of the indicated Council Tax levels will enable the Council to meet both its corporate objectives and legal obligations.		
Band D Tax:	£167.30	

Capital	2017/18	2018/19
No capital implications.		

6. Risk Assessment and Management

6.1 The main risks to this Report and the Council achieving its objectives are as follows.

6.1.1 None

7. Legal Considerations

*This section has been approved by the following member of Legal Team
(Angela Wakefield)*

7.1 The main legal issues arising from this Report are as follows.

7.1.1 Failure to set a balanced budget and thereafter Council Tax would mean the Council would be in breach of the Local Government Finance Act 1992.

8. Equalities

8.1 There are no equalities issues identified as a result of this report.

9. Human Rights

9.1 There are no human rights issues arising from this Report.

10. Recommendation(s)

The Council, is asked to note:

- 10.1 That this paper is based upon the revenue budget for 2017/18, as set out elsewhere on the Agenda.
- 10.2 That the Executive Decision Record 726.16 of the 7th December 2017 calculated the amounts highlighted at Appendix 12.2 in accordance with regulations made under section 33 (5) of the Local Government Finance Act.
- 10.3 That the amounts at Appendix 12.3 are calculated by the Council for the year 2017/18 in accordance with sections 31 to 36 of the Local Government Finance Act 1992.
- 10.4 That the amounts in Appendix 12.4 be noted as precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown.

The Council is asked to approve:

- 10.5 That for the purpose of section 35 (e) of the Local Government Finance Act 1992, all expenses incurred by the Council in 2017/18 be declared general expenses, apart from those expenses which are incurred by the Council in performing in a part of its area a function performed elsewhere in its area by a body with power to issue a precept to the Council, as listed at Appendix 12.1 and are therefore special expenses.
- 10.6 That having calculated in each case the aggregate of the amounts of the schedule at Appendix 12.3(h) and the amounts in Appendix 12.4, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the amounts shown on Appendix 12.5 as the amounts of council tax for the year 2017/18, for each of the categories of dwellings shown.

11. Background papers

- 11.1 The Medium Term Financial Strategy, presented elsewhere on the agenda gives the detailed financial analysis in arriving at the £167.30 East Staffordshire Borough Council element of the overall Council Tax.

12. Appendices

- 12.1 Special Expenses
- 12.2 Council Tax Base
- 12.3 Calculation of Council Tax & East Staffordshire Borough Council Tax Rates
- 12.4 Major Precepts
- 12.5 Total Council Tax Rates
- 12.6 Local Precepts

Special Expenses

Council Area	Special Expense £
Anglesey - Open Spaces	29,732
Barton under Needwood - Open Spaces	8,387
Branston - Open Spaces	26,999
Brizlincote - Open Spaces	44,492
Burton - Open Spaces	13,256
Draycott in the Clay - Open Spaces	654
Hanbury - Open Spaces	409
Horninglow and Eton - Open Spaces	71,666
Kingstone - Open Spaces	188
Marchington - Open Spaces	480
Mayfield - Open Spaces	2,520
Outwoods - Open Spaces	1,761
Rocester - Open Spaces	2,706
Rolleston - Open Spaces	1,747
Shobnall - Open Spaces	7,088
Stapenhill - Open Spaces	33,781
Stretton - Open Spaces	25,108
Tutbury - Open Spaces	23,697
Uttoxeter Town - Open Spaces	90,885
Winshill - Open Spaces	57,610
Yoxall - Open Spaces	2,810
Total	445,976

Council Tax Base

(a) 35,950.33 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012, as its council tax base for the year.

(b) Part of the Council's area

Abbots Bromley	779.99
Anglesey	1,541.68
Anslow	340.70
Barton under Needwood	1,854.78
Blithfield	143.63
Branston	2,249.26
Brizlincote	1,851.58
Burton	1,004.28
Croxden	107.78
Denstone	429.11
Draycott in the Clay	341.06
Dunstall	84.93
Ellastone	159.29
Hanbury	220.24
Hoar Cross	105.91
Horninglow and Eton	3,574.66
Kingstone	254.28
Leigh	419.53
Marchington	505.43
Mayfield	480.09
Newborough	209.66
Okeover	32.91
Outwoods	875.09
Ramshorn	27.83
Rocester	468.16
Rolleston on Dove	1,363.30
Shobnall	1,844.09
Stanton	118.36
Stapenhill	1,951.43
Stretton	2,942.58
Tatenhill and Rangemore	333.44
Tutbury	1,240.86
Uttoxeter Rural	688.73
Uttoxeter Town	3,981.70
Winshill	2,406.68
Wootton	63.40
Wychnor	50.15
Yoxall	903.75

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.

Calculation of Council Tax

	£	
1	6,014,489	Being the council tax requirement for the council's own purposes for 2017/18 (excluding parish precepts and special expenses).
2		
(a)	67,192,627	being the aggregate of the amounts which the Council estimates for the items set out in Section 31 A(2) of the act taking into account all precepts issued to it by Parish Councils.
(b)	59,658,275	being the aggregate of the amounts which the Council estimates for the items set out in Section 31 A(3) of the act.
(c)	7,534,353	being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31 A(4) of the Act, as its council tax requirement for the year.
(d)	209.58	being the amount at (c) above, less the amount at (d) above, all divided by the amount at Appendix 12.2 (a) above, calculated by the Council, in accordance with Section 31 B(1) of the Act, as the basic amount of its council tax for the year (including parish precepts).
(e)	1,519,864	being the aggregate amount of all special items referred to in Section 34(1) of the Act.
(f)	167.30	being the amount at (d) above, less the result given by dividing the amount at (e) above by the amount at Appendix 12.2 (a) above, 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.

(g) Part of the Council's area:	£
Abbots Bromley	195.22
Anglesey	206.05
Anslow	187.26
Barton under Needwood	198.99
Blithfield	195.80
Branston	199.62
Brizlincote	199.08
Burton	186.69
Croxden	197.92
Denstone	202.28
Draycott in the Clay	220.26
Dunstall	186.06
Ellastone	191.16
Hanbury	203.20
Hoar Cross	207.07
Horninglow and Eton	196.36
Kingstone	222.54
Leigh	187.49
Marchington	225.79
Mayfield	195.59
Newborough	222.45
Outwoods	179.58
Rocester	213.37
Rolleston on Dove	201.97
Shobnall	181.87
Stanton	179.74
Stapenhill	193.35
Stretton	233.66
Tatenhill and Rangemore	246.77
Tutbury	217.31
Uttoxeter Rural	183.27
Uttoxeter Town	262.29
Winshill	217.61
Wootton	190.96
Yoxall	198.63

Being the amounts given by adding to the amount at (f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above, divided in each case by the amount at Appendix 12.2 (b) above, calculated by the Council 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 one or more special items relate.

- (h) The amounts on the attached schedule, being the amounts given by multiplying the amounts at (f) and (g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band, divided by the number which in that proportion 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.

EAST STAFFORDSHIRE BOROUGH COUNCIL TAX RATES

VALUATION BAND	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Abbots Bromley	130.14	151.84	173.53	195.22	238.60	281.99	325.36	390.44
Anglesey	137.36	160.26	183.16	206.05	251.84	297.63	343.41	412.10
Anslow	124.84	145.64	166.45	187.26	228.88	270.49	312.10	374.52
Barton under Needwood	132.65	154.77	176.88	198.99	243.21	287.44	331.64	397.98
Blithfield	130.53	152.29	174.04	195.80	239.31	282.83	326.33	391.60
Branston	133.08	155.25	177.44	199.62	243.99	288.34	332.70	399.24
Brizlincote	132.72	154.84	176.96	199.08	243.32	287.56	331.80	398.16
Burton	124.46	145.20	165.94	186.69	228.18	269.67	311.15	373.38
Croxden	131.94	153.94	175.93	197.92	241.90	285.89	329.86	395.84
Denstone	134.85	157.33	179.80	202.28	247.23	292.19	337.13	404.56
Draycott in the Clay	146.84	171.31	195.79	220.26	269.21	318.15	367.10	440.52
Dunstall	124.04	144.71	165.39	186.06	227.41	268.76	310.10	372.12
Ellastone	127.44	148.68	169.92	191.16	233.64	276.12	318.60	382.32
Hanbury	135.46	158.05	180.62	203.20	248.35	293.52	338.66	406.40
Hoar Cross	138.04	161.05	184.06	207.07	253.09	299.11	345.11	414.14
Horninglow and Eton	130.91	152.72	174.54	196.36	240.00	283.63	327.27	392.72
Kingstone	148.35	173.09	197.81	222.54	271.99	321.45	370.89	445.08
Leigh	124.99	145.82	166.66	187.49	229.16	270.82	312.48	374.98
Marchington	150.52	175.61	200.70	225.79	275.97	326.14	376.31	451.58
Mayfield	130.39	152.12	173.86	195.59	239.06	282.52	325.98	391.18
Newborough	148.30	173.01	197.73	222.45	271.89	321.32	370.75	444.90
Okeover	111.53	130.12	148.71	167.30	204.48	241.66	278.83	334.60
Outwoods	119.72	139.67	159.63	179.58	219.49	259.39	299.30	359.16
Ramshorn	111.53	130.12	148.71	167.30	204.48	241.66	278.83	334.60
Rocester	142.24	165.96	189.66	213.37	260.78	308.21	355.61	426.74
Rolleston on Dove	134.64	157.09	179.53	201.97	246.85	291.74	336.61	403.94
Shobnall	121.24	141.46	161.66	181.87	222.28	262.71	303.11	363.74
Stanton	119.82	139.80	159.77	179.74	219.68	259.63	299.56	359.48
Stapenhill	128.90	150.38	171.87	193.35	236.32	279.28	322.25	386.70
Stretton	155.77	181.73	207.69	233.66	285.59	337.51	389.43	467.32
Tatenhill and Rangemore	164.51	191.93	219.35	246.77	301.61	356.45	411.28	493.54
Tutbury	144.87	169.02	193.17	217.31	265.60	313.90	362.18	434.62
Uttoxeter Rural	122.18	142.54	162.91	183.27	224.00	264.73	305.45	366.54
Uttoxeter Town	174.86	204.00	233.14	262.29	320.58	378.87	437.15	524.58
Winshill	145.07	169.25	193.43	217.61	265.97	314.33	362.68	435.22
Wootton	127.30	148.52	169.74	190.96	233.40	275.84	318.26	381.92
Wychnor	111.53	130.12	148.71	167.30	204.48	241.66	278.83	334.60
Yoxall	132.41	154.49	176.55	198.63	242.77	286.91	331.04	397.26

Precepts

For the year 2017/2018, Staffordshire County Council, Staffordshire Fire Service and the Office of the Police Crime Commissioner Staffordshire have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:

Valuation Bands	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Staffordshire County Council General Precept	725.95	846.94	967.94	1,088.93	1330.92	1572.90	1,814.88	2,177.86
Staffordshire County Council Adult Social Care Precept	35.74	41.70	47.65	53.61	65.52	77.44	89.35	107.22
Staffordshire Fire Service	47.71	55.66	63.61	71.56	87.46	103.36	119.27	143.12
Police Crime Commissioner Staffordshire	120.77	140.90	161.03	181.16	221.42	261.68	301.93	362.32

TOTAL COUNCIL TAX RATES

VALUATION BAND	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Abbots Bromley	1,060.31	1,237.04	1,413.76	1,590.48	1,943.92	2,297.37	2,650.79	3,180.96
Anglesey	1,067.53	1,245.46	1,423.39	1,601.31	1,957.16	2,313.01	2,668.84	3,202.62
Anslow	1,055.01	1,230.84	1,406.68	1,582.52	1,934.20	2,285.87	2,637.53	3,165.04
Barton under Needwood	1,062.82	1,239.97	1,417.11	1,594.25	1,948.53	2,302.82	2,657.07	3,188.50
Blithfield	1,060.70	1,237.49	1,414.27	1,591.06	1,944.63	2,298.21	2,651.76	3,182.12
Branston	1,063.25	1,240.45	1,417.67	1,594.88	1,949.31	2,303.72	2,658.13	3,189.76
Brizlincote	1,062.89	1,240.04	1,417.19	1,594.34	1,948.64	2,302.94	2,657.23	3,188.68
Burton	1,054.63	1,230.40	1,406.17	1,581.95	1,933.50	2,285.05	2,636.58	3,163.90
Croxden	1,062.11	1,239.14	1,416.16	1,593.18	1,947.22	2,301.27	2,655.29	3,186.36
Denstone	1,065.02	1,242.53	1,420.03	1,597.54	1,952.55	2,307.57	2,662.56	3,195.08
Draycott in the Clay	1,077.01	1,256.51	1,436.02	1,615.52	1,974.53	2,333.53	2,692.53	3,231.04
Dunstall	1,054.21	1,229.91	1,405.62	1,581.32	1,932.73	2,284.14	2,635.53	3,162.64
Ellastone	1,057.61	1,233.88	1,410.15	1,586.42	1,938.96	2,291.50	2,644.03	3,172.84
Hanbury	1,065.63	1,243.25	1,420.85	1,598.46	1,953.67	2,308.90	2,664.09	3,196.92
Hoar Cross	1,068.21	1,246.25	1,424.29	1,602.33	1,958.41	2,314.49	2,670.54	3,204.66
Horninglow and Eton	1,061.08	1,237.92	1,414.77	1,591.62	1,945.32	2,299.01	2,652.70	3,183.24
Kingstone	1,078.52	1,258.29	1,438.04	1,617.80	1,977.31	2,336.83	2,696.32	3,235.60
Leigh	1,055.16	1,231.02	1,406.89	1,582.75	1,934.48	2,286.20	2,637.91	3,165.50
Marchington	1,080.69	1,260.81	1,440.93	1,621.05	1,981.29	2,341.52	2,701.74	3,242.10
Mayfield	1,060.56	1,237.32	1,414.09	1,590.85	1,944.38	2,297.90	2,651.41	3,181.70
Newborough	1,078.47	1,258.21	1,437.96	1,617.71	1,977.21	2,336.70	2,696.18	3,235.42
Okeover	1,041.70	1,215.32	1,388.94	1,562.56	1,909.80	2,257.04	2,604.26	3,125.12
Outwoods	1,049.89	1,224.87	1,399.86	1,574.84	1,924.81	2,274.77	2,624.73	3,149.68
Ramshorn	1,041.70	1,215.32	1,388.94	1,562.56	1,909.80	2,257.04	2,604.26	3,125.12
Rocester	1,072.41	1,251.16	1,429.89	1,608.63	1,966.10	2,323.59	2,681.04	3,217.26
Rolleston on Dove	1,064.81	1,242.29	1,419.76	1,597.23	1,952.17	2,307.12	2,662.04	3,194.46
Shobnall	1,051.41	1,226.66	1,401.89	1,577.13	1,927.60	2,278.09	2,628.54	3,154.26
Stanton	1,049.99	1,225.00	1,400.00	1,575.00	1,925.00	2,275.01	2,624.99	3,150.00
Stapenhill	1,059.07	1,235.58	1,412.10	1,588.61	1,941.64	2,294.66	2,647.68	3,177.22
Stretton	1,085.94	1,266.93	1,447.92	1,628.92	1,990.91	2,352.89	2,714.86	3,257.84
Tatenhill and Rangemore	1,094.68	1,277.13	1,459.58	1,642.03	2,006.93	2,371.83	2,736.71	3,284.06
Tutbury	1,075.04	1,254.22	1,433.40	1,612.57	1,970.92	2,329.28	2,687.61	3,225.14
Uttoxeter Rural	1,052.35	1,227.74	1,403.14	1,578.53	1,929.32	2,280.11	2,630.88	3,157.06
Uttoxeter Town	1,105.03	1,289.20	1,473.37	1,657.55	2,025.90	2,394.25	2,762.58	3,315.10
Winshill	1,075.24	1,254.45	1,433.66	1,612.87	1,971.29	2,329.71	2,688.11	3,225.74
Wootton	1,057.47	1,233.72	1,409.97	1,586.22	1,938.72	2,291.22	2,643.69	3,172.44
Wychnor	1,041.70	1,215.32	1,388.94	1,562.56	1,909.80	2,257.04	2,604.26	3,125.12
Yoxall	1,062.58	1,239.69	1,416.78	1,593.89	1,948.09	2,302.29	2,656.47	3,187.78

PARISH PRECEPTS AND RATES

Appendix 12.6

Parish Precepts	Tax Setting 2016/17		Tax Setting 2017/18		Rate Increase / (decrease) £ %		
	TAXBASE £	PRECEPT £	TAXBASE £	PRECEPT £		RATE £	
Abbots Bromley	766.18	21,391.75	779.99	21,777.00	27.92	(0.00)	(0.0%)
Anglesey	1,500.49	29,654.00	1,541.68	30,000.00	19.46	(0.30)	(1.5%)
Anslow	334.99	6,477.71	340.70	6,801.00	19.96	0.62	3.2%
Barton under Needwood	1,801.90	48,957.62	1,854.78	50,394.37	27.17	0.00	0.0%
Blithfield	140.21	3,998.00	143.63	4,094.00	28.50	(0.01)	(0.0%)
Branston	2,265.87	42,960.90	2,249.26	45,695.00	20.32	1.36	7.1%
Brizlincote	1,832.81	14,970.28	1,851.58	14,341.00	7.75	(0.42)	(5.2%)
Burton	960.09	6,144.58	1,004.28	6,214.00	6.19	(0.21)	(3.3%)
Croxden	107.95	300.00	107.78	3,300.00	30.62	27.84	1001.7%
Denstone	425.96	14,204.00	429.11	15,012.00	34.98	1.64	4.9%
Draycott in the Clay	331.10	16,578.18	341.06	17,407.09	51.04	0.97	1.9%
Dunstall	84.20	1,581.00	84.93	1,593.00	18.76	(0.02)	(0.1%)
Ellastone	151.57	2,731.00	159.29	3,800.00	23.86	5.84	32.4%
Hanbury	213.85	7,096.80	220.24	7,497.00	34.04	0.85	2.6%
Hoar Cross	105.60	4,200.00	105.91	4,212.04	39.77	(0.00)	(0.0%)
Horninglow & Eton	3,499.83	28,033.64	3,574.66	32,200.00	9.01	1.00	12.5%
Kingstone	252.28	12,952.00	254.28	13,858.00	54.50	3.16	6.2%
Leigh	413.81	7,454.00	419.53	8,472.00	20.19	2.18	12.1%
Marchington	489.03	28,138.79	505.43	29,082.44	57.54	(0.00)	(0.0%)
Mayfield	478.67	11,030.00	480.09	11,061.27	23.04	(0.00)	(0.0%)
Newborough	207.10	8,248.79	209.66	11,562.00	55.15	15.32	38.5%
Okeover	32.54	-	32.91	-	0.00	(0.00)	(0.0%)
Outwoods	856.23	8,793.48	875.09	8,987.17	10.27	0.00	0.0%
Ramshorn	25.25	-	27.83	-	0.00	0.00	0.0%
Rocester	461.32	18,586.00	468.16	18,862.17	40.29	0.00	0.0%
Rolleston on Dove	1,337.48	44,661.88	1,363.30	45,520.59	33.39	(0.00)	(0.0%)
Shobnall	1,803.75	19,354.24	1,844.09	19,787.09	10.73	0.00	0.0%

