

Public Document Pack



Agenda Supplement

Dear Councillor

ORDINARY COUNCIL - WEDNESDAY, 4TH MARCH, 2015

I am now able to enclose, for consideration on Wednesday, 4th March, 2015 meeting of the Ordinary Council, the following reports that were unavailable when the agenda was printed.

Agenda No	Item
------------------	-------------

- | | |
|----|--|
| 6. | <u>Council Tax 2015/16</u> (Pages 3 - 12) |
|----|--|

Yours sincerely



Acting Chief Executive

Encs

24/02/15

4 March 2015

Council

Council Tax 2015/16

Report of: *Jo-Anne Ireland, Director of Strategy and Corporate Services*

Wards Affected: *All*

This report is: *Public*

1. Executive Summary

1.1 This Council is the billing authority for the Borough of Brentwood and is required to set a Council Tax that will not only cover its own requirements, but also those of Essex County Council, Police and Crime Commissioner, Fire Authority and the Parish Councils.

1.2 The precept requirements for 2015/16 are:-

	2014/15 £	2015/16 £
Brentwood Borough Council	5,194,416	5,238,503
Essex County Council	33,573,402	33,858,348
Police and Crime Commissioner	4,456,991	4,584,546
Fire Authority	2,051,940	2,069,354
Parishes	301,626	361,474

1.3 A schedule of the Parish Precepts is attached as Appendix 2.

2. Recommendation(s)

2.1 That the Council approve the formal Council Tax resolution contained in Appendix 1.

2.2 That it be noted that for the year 2015/16 Essex County Council, Essex Police and Crime Commissioner and Essex Fire Authority have stated the following in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992 ("the Act") for each of the categories of dwellings (valuation band) shown below:

Valuation Band	Essex County Council £	Essex Police and Crime Commissioner £	Essex Fire Authority £
A	724.50	98.10	44.28
B	845.25	114.45	51.66
C	966.00	130.80	59.04
D	1,086.75	147.15	66.42
E	1,328.25	179.85	81.18
F	1,569.75	212.55	95.94
G	1,811.25	245.25	110.70
H	2,173.50	294.30	132.84

- 2.3 That having calculated the aggregate in each case of the amounts 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 and the amounts in 2.2 above, the Council, in accordance with Section 40 of the Act, hereby sets the amounts below as the amounts of Council Tax for the year 2015/16 for each of the categories of dwellings shown:

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Blackmore	999.64	1,166.25	1,332.86	1,499.46	1,832.67	2,165.89	2,499.10	2,998.92
Doddinghurst	1,009.12	1,177.32	1,345.50	1,513.69	1,850.06	2,186.44	2,522.81	3,027.38
Herongate	1,001.64	1,168.58	1,335.52	1,502.46	1,836.34	2,170.22	2,504.10	3,004.92
Ingatestone and Fryerning	1,018.97	1,188.81	1,358.63	1,528.46	1,868.11	2,207.78	2,547.43	3,056.92
Kelvedon	998.32	1,164.71	1,331.10	1,497.48	1,830.25	2,163.03	2,495.80	2,994.96
Mountnessing	1,002.05	1,169.07	1,336.07	1,503.08	1,837.09	2,171.12	2,505.13	3,006.16
Navestock	996.97	1,163.14	1,329.30	1,495.46	1,827.78	2,160.11	2,492.43	2,990.92
Stondon Massey	1,002.30	1,169.36	1,336.41	1,503.46	1,837.56	2,171.67	2,505.76	3,006.92
West Horndon	1,012.20	1,180.90	1,349.60	1,518.30	1,855.70	2,193.10	2,530.50	3,036.60
Unparished	978.97	1,142.14	1,305.30	1,468.46	1,794.78	2,121.11	2,447.43	2,936.92

3. Introduction and Background

- 3.1 The Local Government Finance Act 1992, as amended by the Localism Act 2011, requires the Council, as billing authority, to determine and agree the combined (viz. incorporating preceptors' requirements) Council Tax requirement for the year.
- 3.2 Ordinary Council met on 10 December 2014 and approved the tax base for 2015/16 as 31,155.6.
- 3.3 At the same meeting, Ordinary Council also approved an estimated surplus on the Collection Fund of £1,000,000 (Council Tax element) to be distributed in respect of Council Tax during 2014/15 as follows:

Authority	Amount £
Brentwood Borough Council	120,582
Essex County Council	736,610
Police and Crime Commissioner	97,788
Essex Fire Authority	45,020

- 3.4 Due to the requirements to account for backdated Non-Domestic Rates (NDR) appeals the Council is facing a projected NDR deficit on the Collection Fund of £478,173. This is being met by a 'safety net' payment from the Government which was paid to BCC in 2013/14. This payment was placed into a reserve in order to be utilised to offset any deficit in the future and is being utilised to fund the projected NDR deficit.

4 Issue, Options and Analysis of Options

- 4.1 Brentwood Borough Council's requirement is £5,238,503 after taking into account a redistributed surplus from the Collection Fund of £120,582. This results in an average Band D Council Tax of £168.14.
- 4.2 Parish Council requirements total £361,474. This results in an average Band D Council Tax of £11.60.
- 4.3 Essex County Council's requirement is £33,858,348 after taking into account a redistributed surplus from the Collection Fund of £736,610. This results in an average Band D Council Tax of £1,086.75.
- 4.4 Essex Police and Crime Commissioner's requirement is £4,584,546 after taking into account a redistributed surplus from the Collection Fund of £97,788. This results in an average Band D Council Tax of £147.15.
- 4.5 Essex Fire Authority's requirement is £2,069,355 after taking into account a redistributed surplus from the Collection Fund of £45,020. This results in an average Band D Council Tax of £66.42.
- 4.6 The combined Band D Council Tax for 2015/16 compared with last year is as follows:

	2014/15 £	2015/16 £	Increase/ (Decrease)
Brentwood Borough Council	168.14	168.14	Nil
Essex County Council	1,086.75	1,086.75	Nil
Police and Crime Commissioner	144.27	147.15	2.00%
Fire Authority	66.42	66.42	Nil
Sub-Total	1,465.58	1,468.46	0.20%
Parish Councils (average)	9.76	11.60	18.85%
TOTAL	1,475.34	1,480.06	0.32%

Note: Percentage increase figures are rounded and, if applied to 2014/15 tax amounts, will not necessarily equate precisely to 2015/16 amounts.

5 Reasons for Recommendation

- 5.1 The Council has a legal requirement to set the Council Tax for its area by 11 March 2015.

6 Consultation

- 6.1 None.

7 References to Corporate Plan

- 7.1 Good financial management underpins all priorities within the Corporate Plan.

8 Implications

Financial Implications

Name & Title: Jo-Anne Ireland, Director of Strategy and Corporate Services

Tel & Email 01277 312712 / jo-anne.ireland@brentwood.gov.uk

- 8.1 The financial implications are set out in the report.

Legal Implications

Name & Title: David Lawson, Monitoring Officer

Tel & Email 01277 312743 / david.lawson@brentwood.gov.uk

- 8.2 The Council is required to set a Council Tax for 2015/16 before 11 March 2015.

9 Background Papers

- 9.1 Council 4 March 2015 – Medium Term Financial Plan (General Fund) 2015/16 – 2017/18

10 Appendices to this report

- 10.1 1 – Formal Council Tax (Brentwood Borough Council and Parishes) Resolution 2015/16

- 10.2 2 – Schedule of Parish Precepts

Report Author Contact Details:

Name: Jo-Anne Ireland - *Director of Strategy and Corporate Services*

Telephone: 01277 312712

E-mail: jo-anne.ireland@brentwood.gov.uk

**Formal Council Tax (Brentwood Borough Council and Parishes) Resolution
2015-16**

1. That it be noted that at its meeting on 10 December 2014 Ordinary Council approved the calculation of the following amounts as the Council's Tax Base for 2015/16 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012:

- a) for the whole Council area as 31,155.6 (item "T" in the formula in section 31B of the Local Government Finance Act 1992, as amended ("the Act")), and
- b) for dwellings in those parts of its area to which a Parish precept relates as follows

Blackmore	1,407.8
Doddinghurst	1,151.2
Herongate and Ingrave	1,027.1
Ingatestone and Fryerning	2,255.8
Kelvedon Hatch	1,021.2
Mountnessing	465.1
Navestock	227.4
Stondon Massey	317.6
West Horndon	652.1

2. That the Council Tax requirement for the Council's own purposes for 2015/16 (excluding Parish precepts) be calculated as **£5,238,503**.

3. That the following amounts be calculated for the year 2015/16 in accordance with Sections 30 to 36 of the Act:

- a) **£45,789,015** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.

b) **£40,189,038** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

c) **£5,599,977** being the amount by which the aggregate at 3a) above exceeds the aggregate at 3b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (item "R" in the formula in Section 31B of the Act).

d) **£179.74** being the amount at 3c) above divided by the amount at 1a) above, calculated by the Council in accordance with Section 31B of the Act as the basic amount of its Council Tax for the year (including Parish precepts).

e) **£361,474.00** being the aggregate of the following special items (Parish precepts) referred to in Section 34(1) of the Act:

	£
Blackmore	43,642.00
Doddinghurst	52,070.00
Herongate and Ingrave	34,921.00
Ingestone and Fryerning	135,348.00
Kelvedon Hatch	29,637.00
Mountnessing	16,100.00
Navestock	6,140.00
Stondon Massey	11,116.00
West Horndon	32,500.00

f) **£168.14** being the amount at 3d) above less the result given by dividing the amount at 3e) above by the amount at 1a) 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 Parish precept relates.

- g) the amounts stated in column (3) below given by adding to the amount at 3f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area specified in 3e) above in each case by the amount at 1a) 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 set out in 3e) above to which one or more special items relate:

	(1) Council Band D Council Tax £	(2) Parish Band D Council Tax £	(3) Total Band D Council Tax £
Blackmore	168.14	31.00	199.14
Doddinghurst	168.14	45.23	213.37
Herongate and Ingrave	168.14	34.00	202.14
Ingatestone and Fryerning	168.14	60.00	228.14
Kelvedon Hatch	168.14	29.02	197.16
Mountnessing	168.14	34.62	202.76
Navestock	168.14	27.00	195.14
Stondon Massey	168.14	35.00	203.14
West Horndon	168.14	49.84	217.98

- h) the amounts set out below given by multiplying the amounts at 3g) 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.

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Blackmore	132.76	154.89	177.01	199.14	243.39	287.65	331.90	398.28
Doddinghurst	142.25	165.96	186.66	213.37	260.79	308.20	355.62	426.74
Herongate	134.76	157.22	179.68	202.14	247.06	291.98	336.90	404.28
Ingatestone and Fryerning	152.09	177.44	202.79	228.14	278.84	329.54	380.23	456.28
Kelvedon	131.44	153.35	175.25	197.16	240.98	284.79	328.60	394.32
Mountnessing	135.17	157.70	180.23	202.76	247.81	292.87	337.93	405.51
Navestock	130.09	151.78	173.46	195.14	238.51	281.87	325.23	390.28
Stondon Massey	135.43	158.00	180.57	203.14	248.28	293.42	338.57	406.28
West Horndon	145.32	169.54	193.76	217.98	266.42	314.86	363.30	435.96
Unparished	112.09	130.78	149.46	168.14	205.50	242.87	280.23	336.28

Appendix 2

Schedule of Parish Precepts

	Total Precept £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Blackmore	43,642	20.67	24.11	27.56	31.00	37.89	44.78	51.67	62.00
Doddinghurst	52,070	30.15	35.18	40.21	45.23	55.28	65.33	75.39	90.46
Herongate	34,921	22.67	26.44	30.22	34.00	41.56	49.11	56.67	68.00
Ingatestone and Fryerning	135,348	40.00	46.67	53.33	60.00	73.33	86.67	100.00	120.00
Kelvedon	29,637	19.35	22.57	25.80	29.02	35.47	41.92	48.37	58.04
Mountnessing	16,100	23.08	26.92	30.77	34.62	42.31	50.00	57.69	69.23
Navestock	6,140	18.00	21.00	24.00	27.00	33.00	39.00	45.00	54.00
Stondon Massey	11,116	23.33	27.22	31.11	35.00	42.78	50.56	58.33	70.00
West Horndon	32,500	33.23	38.76	44.30	49.84	60.91	71.99	83.06	99.68