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Agenda Supplement 2

Dear Councillor

ORDINARY COUNCIL - WEDNESDAY, 2ND MARCH, 2016

I am now able to enclose, for consideration on Wednesday, 2nd March, 2016 meeting of the Ordinary Council, the following reports that were unavailable when the agenda was printed.

Agenda No	Item
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| 5. | <u>Council Tax 2016/17</u> (Pages 3 - 12) |
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Yours sincerely



Head of Paid Service

Encs

23/02/16

2 March 2016

Ordinary Council

Council Tax 2016/17

Report of: Chris Leslie, Finance Director

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 Council Tax requirements for 2016/17 are outlined in Table 1.

Table 1 - Council Tax Requirements

	2015/16 £	2016/17 £
Brentwood Borough Council	5,238,503	5,504,121
Essex County Council	33,858,348	35,926,833
Police and Crime Commissioner	4,584,546	4,835,259
Fire Authority	2,069,354	2,151,547
Parishes	361,474	388,409

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

2. Recommendation(s)

- 2.1 That the Council approve the formal Council Tax resolution for Brentwood Borough Council and Parishes as contained in Appendix A.
- 2.2 That it be noted that for the year 2016/17 Essex County Council, Essex Police and Crime Commissioner and Essex Fire Authority have issued the following precept requirements 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 in Table 2.

Table 2 - Precept Schedule

Valuation Band	Essex County Council £	Essex Police and Crime Commissioner £	Essex Fire Authority £
A	753.42	101.40	45.12
B	878.99	118.30	52.64
C	1,004.56	135.20	60.16
D	1,130.13	152.10	67.68
E	1,381.27	185.90	82.72
F	1,632.41	219.70	97.76
G	1,883.55	253.50	112.80
H	2,260.26	304.20	135.36

- 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 in Table 3 as the amounts of Council Tax for the year 2016/17 for each of the categories of dwellings shown:

Table 3 - 2016/17 Council Tax for Each Categories of Dwellings

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Blackmore	1,039.37	1,212.59	1,385.82	1,559.05	1,905.51	2,251.96	2,598.42	3,118.10
Doddinghurst	1,050.26	1,225.30	1,400.34	1,575.39	1,925.48	2,275.56	2,625.65	3,150.78
Herongate	1,038.04	1,211.03	1,384.04	1,557.05	1,903.07	2,249.07	2,595.09	3,114.10
Ingatestone and Fryerning	1,054.69	1,230.46	1,406.25	1,582.03	1,933.60	2,285.15	2,636.72	3,164.06
Kelvedon	1,037.36	1,210.25	1,383.14	1,556.04	1,901.83	2,247.61	2,593.40	3,112.08
Mountnessing	1,040.76	1,214.21	1,387.67	1,561.13	1,908.05	2,254.96	2,601.89	3,122.26
Navestock	1,033.37	1,205.59	1,377.82	1,550.05	1,894.51	2,238.96	2,583.42	3,100.10
Stondon Massey	1,044.00	1,218.00	1,392.00	1,566.00	1,914.00	2,262.00	2,610.00	3,132.00
West Horndon	1,047.84	1,222.47	1,397.11	1,571.75	1,921.03	2,270.30	2,619.59	3,143.50
Unparished	1,015.37	1,184.59	1,353.82	1,523.05	1,861.51	2,199.96	2,538.42	3,046.10

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 Council Tax requirement for the year which incorporates preceptors' requirements.
- 3.2 Ordinary Council on 27 January 2016 approved the tax base for 2016/17 as 31,790.
- 3.3 The estimated surplus on the Collection Fund as at 31 March 2016, has been calculated at £1 million (Council Tax element) to be distributed in respect of Council Tax during 2016/17 is shown in Table 4.

Table 4 - Estimated Surplus on Collection Fund (Council Tax)

Authority	Amount £
Brentwood Borough Council	121,441
Essex County Council	734,261
Police and Crime Commissioner	99,422
Essex Fire Authority	44,876

3.4 The estimated surplus on the Collection Fund (Business Rates Retention) as at 31 March 2016, has been calculated at £310,216.

4 Issue, Options and Analysis of Options

4.1 Brentwood Borough Council's requirement is £5,504,121 after taking into account a redistributed surplus from the Collection Fund of £431,657. This results in an average Band D Council Tax of £173.14 (£5 increase).

4.2 Parish Council requirements total £388,409. This results in an average Band D Council Tax of £12.22 (5.3% increase).

4.3 Essex County Council's requirement is £35,926,833 after taking into account a redistributed surplus from the Collection Fund of £734,261. This results in an average Band D Council Tax of £1,130.13 (3.99% increase).

4.4 Essex Police and Crime Commissioner's requirement is £4,835,259 after taking into account a redistributed surplus from the Collection Fund of £99,422. This results in an average Band D Council Tax of £152.10 (£4.95 increase).

4.5 Essex Fire Authority's requirement is £2,151,547 after taking into account a redistributed surplus from the Collection Fund of £44,876. This results in an average Band D Council Tax of £67.68 (1.9% increase).

4.6 The combined Band D Council Tax for 2016/17 compared with last year is shown in Table 5.

Table 5 - Combined Band D Council Tax

	2015/16 £	2016/17 £
Brentwood Borough Council	168.14	173.14
Essex County Council	1,086.75	1,130.13
Police and Crime Commissioner	147.15	152.10
Fire Authority	66.42	67.68
Sub-Total	1,468.46	1,523.05
Parish Councils (average)	11.60	12.22
TOTAL	1,480.06	1,535.27

5 Reasons for Recommendation

5.1 The Council has a legal requirement to set the Council Tax for its area by 11 March 2016.

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

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

Legal Implications

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- 8.2 The Council is required to set a Council Tax for 2016/17 before 11 March 2016.

9 Background Papers

- 9.1 Policy, Finance and Resources Committee dated 16 February 2016 – General Fund Budget 2016/17

10 Appendices to this report

- 10.1 Appendix A – Formal Council Tax (Brentwood Borough Council and Parishes) Resolution 2016/17
- 10.2 Appendix B – Schedule of Parish Precepts

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Formal Council Tax (Brentwood Borough Council and Parishes) Resolution 2016-17

1. That it be noted that at its meeting on 27 January 2016 Ordinary Council approved the calculation of the following amounts as the Council’s Tax Base for 2016/17 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012:
 - a) for the whole Council area as 31,790 (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

Parish	
Blackmore	1,424.5
Doddinghurst	1,163.2
Herongate and Ingrave	1,060.7
Ingatestone and Fryerning	2,294.8
Kelvedon Hatch	1,035.8
Mountnessing	472.7
Navestock	233.3
Stondon Massey	322.8
West Horndon	667.4

2. That the Council Tax requirement for the Council’s own purposes for 2016/17 (excluding Parish precepts) be calculated as **£5,504,121**.
3. That the following amounts be calculated for the year 2016/17 in accordance with Sections 30 to 36 of the Act:
 - a) **£46,028,070** 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) **£40,135,540** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- c) **£5,892,530** 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) **£185.36** 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) **£388,409** being the aggregate of the following special items (Parish precepts) referred to in Section 34(1) of the Act:

Parish	£
Blackmore	51,282
Doddinghurst	60,886
Herongate and Ingrave	36,064
Ingatestone and Fryerning	135,348
Kelvedon Hatch	34,167
Mountnessing	18,000
Navestock	6,299
Stondon Massey	13,863
West Horndon	32,500

- f) **£173.14** 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)	(2)	(3)
	Council	Parish	Total
	Band D Council Tax	Band D Council Tax	Band D Council Tax
	£	£	£
Blackmore	173.14	36.00	209.14
Doddinghurst	173.14	52.34	225.48
Herongate and Ingrave	173.14	34.00	207.14
Ingatestone and Fryerning	173.14	58.98	232.12
Kelvedon Hatch	173.14	32.99	206.13
Mountnessing	173.14	38.08	211.22
Navestock	173.14	27.00	200.14
Stondon Massey	173.14	42.95	216.09
West Horndon	173.14	48.70	221.84

- 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	139.43	162.66	185.90	209.14	255.62	302.09	348.57	418.28
Doddinghurst	150.32	175.37	200.42	225.48	275.59	325.69	375.80	450.96
Herongate	138.10	161.10	184.12	207.14	253.18	299.20	345.24	414.28
Ingatestone and Fryerning	154.75	180.53	206.33	232.12	283.71	335.28	386.87	464.24
Kelvedon	137.42	160.32	183.22	206.13	251.94	297.74	343.55	412.26
Mountnessing	140.82	164.28	187.75	211.22	258.16	305.09	352.04	422.44
Navestock	133.43	155.66	177.90	200.14	244.62	289.09	333.57	400.28
Stondon Massey	144.06	168.07	192.08	216.09	264.11	312.13	360.15	432.18
West Horndon	147.90	172.54	197.19	221.84	271.14	320.43	369.74	443.68
Unparished	115.43	134.66	153.90	173.14	211.62	250.09	288.57	346.28

Appendix B**Schedule of Parish Precepts**

	Total Precept £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Blackmore	51,282	24.00	28.00	32.00	36.00	44.00	52.00	60.00	72.00
Doddinghurst	60,886	34.89	40.71	46.52	52.34	63.97	75.60	87.23	104.68
Herongate	36,064	22.67	26.44	30.22	34.00	41.56	49.11	56.67	68.00
Ingatestone and Fryerning	135,348	39.32	45.87	52.43	58.98	72.09	85.19	98.30	117.96
Kelvedon	34,167	21.99	25.66	29.32	32.99	40.32	47.65	54.98	65.98
Mountnessing	18,000	25.39	29.62	33.85	38.08	46.54	55.00	63.47	76.16
Navestock	6,299	18.00	21.00	24.00	27.00	33.00	39.00	45.00	54.00
Stondon Massey	13,863	28.63	33.41	38.18	42.95	52.49	62.04	71.58	85.90
West Horndon	32,500	32.47	37.88	43.29	48.70	59.52	70.34	81.17	97.40