

**1 March 2017**

**Ordinary Council**

**Council Tax 2017/18**

**Report of:**         **John Chance, 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 2017/18 are outlined in Table 1.

**Table 1 - Council Tax Requirements**

	<b>2016/17</b> <b>£</b>	<b>2017/18</b> <b>£</b>
Brentwood Borough Council	5,504,121	5,715,462
Essex County Council	35,926,833	37,336,267
Police and Crime Commissioner	4,835,259	5,038,808
Fire Authority	2,151,547	2,214,765
Parishes	388,409	460,624

- 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 2017/18 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 (as amended) ("the Act") for each of the categories of dwellings (valuation band) shown in Table 2.

**Table 2 - Precept Schedule**

<b>Valuation Band</b>	<b>Essex County Council</b>	<b>Essex Police and Crime Commissioner</b>	<b>Essex Fire Authority</b>
	<b>£</b>	<b>£</b>	<b>£</b>
A	775.80	104.70	46.02
B	905.10	122.15	53.69
C	1,034.40	139.60	61.36
D	1,163.70	157.05	69.03
E	1,422.30	191.95	84.37
F	1,680.90	226.85	99.71
G	1,939.50	261.75	115.05
H	2,327.40	314.10	138.06

- 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 2017/18 for each of the categories of dwellings shown:

**Table 3 - 2017/18 Council Tax for Each Categories of Dwellings**

	<b>Band A</b> £	<b>Band B</b> £	<b>Band C</b> £	<b>Band D</b> £	<b>Band E</b> £	<b>Band F</b> £	<b>Band G</b> £	<b>Band H</b> £
Blackmore	1,068.9 8	1,247.1 4	1,425.3 0	1,603.4 7	1,959.8 0	2,316.1 3	2,672.4 5	3,206.9 4
Doddinghurst	1,082.8 7	1,263.3 4	1,443.8 3	1,624.3 0	1,985.2 6	2,346.2 1	2,707.1 7	3,248.6 0
Herongate	1,069.3 2	1,247.5 5	1,425.7 6	1,603.9 8	1,960.4 1	2,316.8 6	2,673.3 0	3,207.9 6
Ingatestone and Fryerning	1,089.9 3	1,271.5 8	1,453.2 4	1,634.8 9	1,998.2 0	2,361.5 1	2,724.8 2	3,269.7 8
Kelvedon	1,089.0 9	1,270.6 1	1,452.1 3	1,633.6 4	1,996.6 7	2,359.7 1	2,722.7 3	3,267.2 8
Mountnessing	1,075.0 8	1,254.2 6	1,433.4 3	1,612.6 2	1,970.9 7	2,329.3 4	2,687.7 0	3,225.2 4
Navestock	1,065.2 8	1,242.8 2	1,420.3 8	1,597.9 2	1,953.0 2	2,308.1 0	2,663.2 0	3,195.8 4
Stondon Massey	1,082.0 8	1,262.4 2	1,442.7 8	1,623.1 2	1,983.8 2	2,344.5 0	2,705.2 0	3,246.2 4
West Horndon	1,077.6 1	1,257.2 0	1,436.8 1	1,616.4 1	1,975.6 2	2,334.8 1	2,694.0 2	3,232.8 2
Unparished	1,045.2 8	1,219.4 9	1,393.7 1	1,567.9 2	1,916.3 5	2,264.7 7	2,613.2 0	3,135.8 4

### 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 The tax base for 2017/18 has been calculated as 32,084.10 (agreed by the Section 151 Officer on 2 December 2016 under delegated authority)
- 3.3 The estimated surplus on the Collection Fund as at 31 March 2017, has been calculated at £1.035 million (Council Tax element) to be distributed in respect of Council Tax during 2017/18 is shown in Table 4.

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

<b>Authority</b>	<b>Amount</b> £
Brentwood Borough Council	124,959
Essex County Council	761,876
Police and Crime Commissioner	102,538

Essex Fire Authority	45,627
----------------------	--------

- 3.4 There is no estimated surplus or deficit on the Collection Fund (Business Rates Retention) as at 31 March 2017. This is the figure that has been estimated in the NNDR1 submission to government at the end of January.

#### 4 Issue, Options and Analysis of Options

- 4.1 Brentwood Borough Council's requirement is £5,715,462 after taking into account a redistributed surplus from the Collection Fund of £124,959. This results in an average Band D Council Tax of £178.14 (£5 increase).
- 4.2 Parish Council requirements total £460,624. This results in an average Band D Council Tax of £14.36 (17.5% increase).
- 4.3 Essex County Council's requirement is £37,336,267 after taking into account a redistributed surplus from the Collection Fund of £761,876. This results in an average Band D Council Tax of £1,163.70 (3% increase).
- 4.4 Essex Police and Crime Commissioner's requirement is £5,038,808 after taking into account a redistributed surplus from the Collection Fund of £102,538. This results in an average Band D Council Tax of £157.05 (3.25% increase).
- 4.5 Essex Fire Authority's requirement is £2,214,765 after taking into account a redistributed surplus from the Collection Fund of £45,627. This results in an average Band D Council Tax of £69.03 (1.99% increase).
- 4.6 The combined Band D Council Tax for 2017/18 compared with last year is shown in Table 5.

**Table 5 - Combined Band D Council Tax**

	<b>2016/17 £</b>	<b>2017/18 £</b>
Brentwood Borough Council	173.14	178.14
Essex County Council	1,130.13	1,163.70
Police and Crime Commissioner	152.10	157.05
Fire Authority	67.68	69.03
<b>Sub-Total</b>	<b>1,523.05</b>	<b>1,567.92</b>
Parish Councils (average)	12.22	14.36
<b>TOTAL</b>	<b>1,535.27</b>	<b>1,582.28</b>

#### 5 Reasons for Recommendation

- 5.1 The Council has a legal requirement to set the Council Tax for its area by 11 March 2017.

#### 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:** Ramesh Prashar, Financial Services Manager

**Tel & Email:** 01277 312513 / ramesh.prashar@brentwood.gov.uk

8.1 The financial implications are set out in the report.

### **Legal Implications**

**Name & Title:** Daniel Toohey, Head of Legal Services and Monitoring Officer.

**Tel & Email** 01277 312860 / daniel.toohey@brentwood.gov.uk.

8.2 The Council is required to set a Council Tax for 2017/18 before 11 March 2017.

## **9 Background Papers**

9.1 Policy, Finance and Resources Committee dated 15 February 2017 – General Fund Budget 2017/18

## **10 Appendices to this report**

10.1 Appendix A – Formal Council Tax (Brentwood Borough Council and Parishes) Resolution 2017/18

10.2 Appendix B – Schedule of Parish Precepts

## Appendix A

### Formal Council Tax (Brentwood Borough Council and Parishes) Resolution 2017-18

1. That it be noted that on 2 December 2016 under delegated authority, the Section 151 Officer approved the calculation of the following amounts as the Council's Tax Base for 2017/18 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012:
  - a) for the whole Council area as 32,084.10 (item "T" in the formula in section 33(1) 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	1,442.70
Doddinghurst	1,176.40
Herongate and Ingrave	1,067.80
Ingatestone and Fryerning	2,330.90
Kelvedon Hatch	1,052.90
Mountnessing	483.20
Navestock	236.70
Stondon Massey	326.50
West Horndon	670.20

2. That the Council Tax requirement for the Council's own purposes for 2017/18 (excluding Parish precepts) be calculated as **£5,715,462**.
3. That the following amounts be calculated for the year 2017/18 in accordance with Sections 32 to 36 of the Act:
  - a) **£44,902,344** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2) of the Act taking into account all precepts issued to it by Parish Councils.

- b) **£38,726,258** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) of the Act.
- c) **£6,176,086** being the amount by which the aggregate at 3a) above exceeds the aggregate at 3b) above, calculated by the Council in accordance with Section 32(4) of the Act as its Council Tax requirement for the year (item “R” in the formula in Section 33(1) of the Act).
- d) **£192.50** being the amount at 3c) above divided by the amount at 1a) above, calculated by the Council in accordance with Section 33(1) of the Act as the basic amount of its Council Tax for the year (including Parish precepts).
- e) **£460,624** being the aggregate of the following special items (Parish precepts) referred to in Section 35(1) of the Act:

Parish	£
Blackmore	51,282
Doddinghurst	66,320
Herongate and Ingrave	38,500
Ingatestone and Fryerning	156,100
Kelvedon Hatch	69,200
Mountnessing	21,600
Navestock	7,100
Stondon Massey	18,022
West Horndon	32,500

- f) **£178.14** 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	178.14	35.55	213.69
Doddinghurst	178.14	56.38	234.52
Herongate and Ingrave	178.14	36.06	214.20
Ingatestone and Fryerning	178.14	66.97	245.11
Kelvedon Hatch	178.14	65.72	243.86
Mountnessing	178.14	44.70	222.84
Navestock	178.14	30.00	208.14
Stondon Massey	178.14	55.20	233.34
West Horndon	178.14	48.49	226.63

- 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.



	<b>Band A</b> £	<b>Band B</b> £	<b>Band C</b> £	<b>Band D</b> £	<b>Band E</b> £	<b>Band F</b> £	<b>Band G</b> £	<b>Band H</b> £
Blackmore	142.46	166.20	189.94	213.69	261.18	308.67	356.15	427.38
Doddinghurst	156.35	182.40	208.47	234.52	286.64	338.75	390.87	469.04
Herongate	142.80	166.61	190.40	214.20	261.79	309.40	357.00	428.40
Ingatestone and Fryerning	163.41	190.64	217.88	245.11	299.58	354.05	408.52	490.22
Kelvedon	162.57	189.67	216.77	243.86	298.05	352.25	406.43	487.72
Mountnessing	148.56	173.32	198.07	222.84	272.35	321.88	371.40	445.68
Navestock	138.76	161.88	185.02	208.14	254.40	300.64	346.90	416.28
Stondon Massey	155.56	181.48	207.42	233.34	285.20	337.04	388.90	466.68
West Horndon	151.09	176.26	201.45	226.63	277.00	327.35	377.72	453.26
Unparished	118.76	138.55	158.35	178.14	217.73	257.31	296.90	356.28

## Appendix B

### Schedule of Parish Precepts

	<b>Total Precept £</b>	<b>Band A £</b>	<b>Band B £</b>	<b>Band C £</b>	<b>Band D £</b>	<b>Band E £</b>	<b>Band F £</b>	<b>Band G £</b>	<b>Band H £</b>
Blackmore	51,282	23.70	27.65	31.60	35.55	43.45	51.35	59.25	71.10
Doddinghurst	66,320	37.59	43.85	50.12	56.38	68.91	81.44	93.97	112.76
Herongate	38,500	24.04	28.05	32.05	36.06	44.07	52.09	60.10	72.12
Ingatestone and Fryerning	156,100	44.65	52.09	59.53	66.97	81.85	96.73	111.62	133.94
Kelvedon	69,200	43.81	51.12	58.42	65.72	80.32	94.93	109.53	131.44
Mountnessing	21,600	29.80	34.77	39.73	44.70	54.63	64.57	74.50	89.40
Navestock	7,100	20.00	23.33	26.67	30.00	36.67	43.33	50.00	60.00
Stondon Massey	18,022	36.80	42.93	49.07	55.20	67.47	79.73	92.00	110.40
West Horndon	32,500	32.33	37.71	43.10	48.49	59.27	70.04	80.82	96.98