

**6 March 2018**

**Ordinary Council**

**Council Tax 2018/19**

*Report of:* Jacqueline Van Mellaerts, Financial Services Manager

*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 (ECC), Police, Fire & Crime Commissioner for Essex (PFCC), and Essex Police Fire & Crime Commissioner Fire and Rescue Authority (EPFCCFRA) and the Parish Councils.

1.2 The Council Tax requirements for 2018/19 are outlined in Table 1.

**Table 1 - Council Tax Requirements**

	<b>2017/18</b> <b>£</b>	<b>2018/19</b> <b>£</b>
Brentwood Borough Council	5,715,462	5,969,009
Essex County Council	37,336,267	39,820,009
Police, Fire and Crime Commissioner for Essex	5,038,808	5,508,801
Essex PFCC Fire and Rescue Authority	2,214,765	2,293,867
Parishes	460,624	516,646

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 2018/19 Essex County Council, Police, Fire and Crime Commissioner for Essex and Essex Police, Fire and Crime

Commissioner Fire and Rescue 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>Police and Crime Commissioner £</b>	<b>Essex Fire Authority £</b>
A	814.50	112.68	46.92
B	950.25	131.46	54.74
C	1,086.00	150.24	62.56
D	1,221.75	169.02	70.38
E	1,493.25	206.58	86.02
F	1,764.75	244.14	101.66
G	2,036.25	281.70	117.30
H	2,443.50	338.04	140.76

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 2018/19 for each of the categories of dwellings shown:

**Table 3 - 2018/19 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	1,129.44	1,317.69	1,505.93	1,694.17	2,070.65	2,447.14	2,823.61	3,388.34
Doddinghurst	1,135.44	1,324.68	1,513.92	1,703.16	2,081.64	2,460.12	2,838.60	3,406.32
Herongate	1,121.21	1,308.08	1,494.95	1,681.82	2,055.56	2,429.30	2,803.03	3,363.64
Ingatestone and Fryerning	1,142.37	1,332.77	1,523.16	1,713.56	2,094.35	2,475.15	2,855.93	3,427.12
Kelvedon	1,143.39	1,333.96	1,524.52	1,715.09	2,096.22	2,477.36	2,858.48	3,430.18
Mountnessing	1,134.32	1,323.38	1,512.43	1,701.49	2,079.60	2,457.71	2,835.81	3,402.98
Navestock	1,126.98	1,314.81	1,502.64	1,690.47	2,066.13	2,441.79	2,817.45	3,380.94
Stondon Massey	1,138.00	1,327.66	1,517.33	1,707.00	2,086.34	2,465.67	2,845.00	3,414.00
West Horndon	1,128.16	1,316.18	1,504.21	1,692.24	2,068.30	2,444.35	2,820.40	3,384.48
Unparished	1,096.19	1,278.89	1,461.59	1,644.29	2,009.69	2,375.09	2,740.48	3,288.58

### 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 2018/19 has been calculated as 32,592.60 (agreed by the Section 151 Officer on 7 December 2017 under delegated authority)
- 3.3 The estimated surplus on the Collection Fund as at 31 March 2018, has been calculated at £1.035 million (Council Tax element) to be distributed in respect of Council Tax during 2018/19 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 The estimated deficit on the Collection Fund (Business Rates Retention) as at 31 March 2018, has been calculated at £750,000. 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 £5,969,009 after taking into account a redistributed surplus from the Collection Fund of £124,959. This results in an average Band D Council Tax of £183.14 (£5 increase).

4.2 Parish Council requirements total £516,646. This results in an average Band D Council Tax of £15.85 (10.38% increase).

4.3 Essex County Council's requirement is £39,820,009 after taking into account a redistributed surplus from the Collection Fund of £761,876. This results in an average Band D Council Tax of £1,221.75 (4.99% increase).

4.4 Essex Police and Crime Commissioner's requirement is £5,508,801 after taking into account a redistributed surplus from the Collection Fund of £102,538. This results in an average Band D Council Tax of £169.02 (7.62% increase).

4.5 Essex Fire Authority's requirement is £2,293,867 after taking into account a redistributed surplus from the Collection Fund of £45,627. This results in an average Band D Council Tax of £70.38 (1.96% increase).

4.6 The combined Band D Council Tax for 2018/19 compared with last year is shown in Table 5.

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

	2017/18 £	2018/19 £
Brentwood Borough Council	178.14	183.14
Essex County Council	1,163.70	1,221.75
Police and Crime Commissioner	157.05	169.02
Fire Authority	69.03	70.38
<b>Sub-Total</b>	<b>1,567.92</b>	<b>1,644.29</b>
Parish Councils (average)	14.36	15.85
<b>TOTAL</b>	<b>1,582.28</b>	<b>1,660.14</b>

#### 5 Reasons for Recommendation

5.1 The Council has a legal requirement to set the Council Tax for its area by 11 March 2018.

#### 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:** Jacqueline Van Mellaerts, Financial Services Manager

**Tel & Email:** 01277 312829 / Jacqueline.vanmellaerts@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.

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- 8.2 [The Council is required to set a Council Tax for 2018/19 before 11 March 2018]

## **9 Background Papers**

- 9.1 Policy, Projects and Resources Committee dated 6<sup>th</sup> February 2018 – Medium Term Financial Plan 2018/19

## **10 Appendices to this report**

Appendix A – Formal Council Tax (Brentwood Borough Council and Parishes) Resolution 2018/19

Appendix B – Schedule of Parish Precepts