

21 February 2014

Dear Councillor

SPECIAL COUNCIL - TUESDAY, 25TH FEBRUARY 2014

I am now able to enclose, for consideration at the above meeting of the Council, the following reports that were unavailable when the agenda was printed.

Agenda No Item

- a) Appendix A1 - Council Tax Resolution (Pages 215 - 222)
- p) Appendix H - Special Expenses and Parish Precepts (Pages 223 - 224)

Yours sincerely



Gary Hall
Chief Executive

Carol Russell
Democratic Services Manager
E-mail: carol.russell@chorley.gov.uk
Tel: (01257) 515196
Fax: (01257) 515150

Distribution

Agenda and reports to all Members of the Council

If you need this information in a different format, such as larger print or translation, please get in touch on 515151 or chorley.gov.uk

Appendix A1

FORMAL COUNCIL TAX RESOLUTION***Draft resolution on setting of the 2014/15 Council Tax for the Borough to be passed in approving the Executive Cabinet's recommendations for the Council's Budget.***

1. It be noted that on 12 December 2013 the Chief Executive as Statutory Finance Officer calculated the Council Tax Base 2014/15

(a) for the whole Council area as 33,244.78 [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 in the attached Table 2).

2. Calculate that the Council Tax requirement for the Council's own purposes for 2014/15 (excluding Parish precepts) is £5,897,950

3. That the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Act:

(a) £60,290,980 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) £53,828,320 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c) £6,462,660 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) 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) £194.40 being the amount at 3(c) above (Item R), all divided by Item T (1(a) 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) £1,197,026 being the aggregate amount of all special items (Special Expenses and Parish precepts) referred to in Section 34(1) of the Act (as in the attached Table 1).

(f) £158.39 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(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 Parish precept relates.

4. To note that the County Council, the Police Authority and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2014/15 for each part of its area and for each of the categories of dwellings.

VALUATION BANDS

CHORLEY BOROUGH COUNCIL

A	B	C	D	E	F	G	H
105.59	123.19	140.79	158.39	193.59	228.79	263.99	316.78

LANCASHIRE COUNTY COUNCIL

A	B	C	D	E	F	G	H
738.49	861.58	984.66	1,107.74	1,353.90	1,600.07	1,846.23	2,215.48

POLICE & CRIME COMMISSIONER FOR LANCASHIRE

A	B	C	D	E	F	G	H
103.97	121.30	138.63	155.96	190.62	225.28	259.93	311.92

LANCASHIRE COMBINED FIRE AUTHORITY

A	B	C	D	E	F	G	H
42.43	49.51	56.58	63.65	77.79	91.94	106.08	127.30

AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
990.48	1,155.58	1,320.66	1,485.74	1,815.90	2,146.08	2,476.23	2,971.48

6. That the Statutory Finance Officer and his officers be authorised to take any action necessary to ensure collection and recovery of the Council Tax and Non-Domestic Rates.

7. As there is no increase in the Council's basic amount of Council Tax for 2014/15 and is therefore below the allowable increase of 2.0%, it is considered not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

EXPLANATION OF COUNCIL TAX SETTING RESOLUTION

RESOLUTION 1

(a) Before we can calculate the Council Tax to be charged, we first have to calculate the Council Tax base. The Council Tax base is the amount which a Band D Council Tax of £1.00 would raise. For 2014/15 we estimate that a £1.00 Council Tax at Band D would raise £33,244.78 in the Chorley area.

(b) This shows the “base” figure for each Parish in the area. For example, a £1.00 Band D Council Tax in Adlington would raise £1,781.71.

RESOLUTION 2

This shows the Council’s net spending for 2014/15 excluding the cost of Parish precepts.

RESOLUTION 3

(a) This is the grand total of money which the Council estimates it will spend on all services in 2014/15. It also includes £603,009 which Parish Councils need to run their services.

(b) This is the grand total of money which the Council estimates it will receive from various sources in the year. This includes Central Government and business rates, car park charges, investment income, government grants in respect of benefits, etc.

(c) This is the difference between 2(a) and 2(b) and is in effect the Council’s and Parishes net spending on services.

(d) The difference between 2(a) and 2(b) is £6,462,660 and this is the amount we need to charge Council Taxpayers. This is divided by the base (see 1(a) above) and the resulting figure of £194.40 is the average Band D Council Tax for all Borough and Parish services.

(e) The total of all the amounts needed from Council Taxpayers by the Parish Councils in the area and for Chorley Borough Special Expenses.

(f) This is the Band D Council Tax for Chorley Borough Council’s own services, ie. excluding Parish Council spending and Special Expenses

RESOLUTION 4

Lancashire County Council, Lancashire Fire Authority and the Police & Crime Commissioner for Lancashire are separate bodies who have worked out their own estimates of spending and income for 2014/15 and have set taxes in a similar way to Chorley Borough Council. This resolution notes their final decision.

RESOLUTION 5

This pulls together the Council Taxes for Chorley Borough Council, Lancashire County Council, the Police & Crime Commissioner for Lancashire and Lancashire Fire Authority. For example, the aggregate amount for Band D is £1,485.74 made up as follows:

	£
Chorley Borough Council	158.39
Lancashire County Council	1,107.74
Lancashire Police Authority	155.96
Lancashire Fire Authority	63.65

The rate for each property Band is calculated by reference to the Band D charge. The following ratios apply:

Band A	$\frac{6}{9}$ ths of Band D
Band B	$\frac{7}{9}$ ths of Band D
Band C	$\frac{8}{9}$ ths of Band D
Band D	$\frac{9}{9}$ ths of Band D
Band E	$\frac{11}{9}$ ths of Band D
Band F	$\frac{13}{9}$ ths of Band D
Band G	$\frac{15}{9}$ ths of Band D
Band H	$\frac{18}{9}$ ths of Band D

The aggregate charge for Band A, for example, the charge is £1,485.74 x $\frac{6}{9}$ = £990.48; for Band B it is £1,485.74 x $\frac{7}{9}$ = £1,155.58.

RESOLUTION 6

Formally authorise the necessary staff to take legal action to collect arrears as and when this is necessary. **For the vast majority of taxpayers, this is not needed**

		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H	
Lancashire County Council		738.49		861.58		984.66		1,107.74		1,353.90		1,600.07		1,846.23		2,215.48	
Chorley Borough Council (Excluding Special Expenses)		105.59		123.19		140.79		158.39		193.59		228.79		263.99		316.78	
Police & Crime Commissioner for Lancashire		103.97		121.30		138.63		155.96		190.62		225.28		259.93		311.92	
Lancashire Fire Authority		42.43		49.51		56.58		63.65		77.79		91.94		106.08		127.30	
Sub Total		990.48		1,155.58		1,320.66		1,485.74		1,815.90		2,146.08		2,476.23		2,971.48	
Parish and town councils	Total Parish precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept
Adlington	£17,500.00	3.21	5.87	3.74	6.84	4.28	7.82	4.81	8.80	5.88	10.76	6.95	12.71	8.02	14.67	9.62	17.60
Arderton	£4,700.00	1.37	6.27	1.60	7.32	1.83	8.36	2.06	9.41	2.52	11.50	2.98	13.59	3.43	15.68	4.12	18.82
Anglezarke	£0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Astley Village	£22,980.00	18.04	14.11	21.05	16.46	24.05	18.81	27.06	21.16	33.07	25.86	39.09	30.56	45.10	35.27	54.12	42.32
Bretherton	£10,130.00	-	21.64	-	25.25	-	28.85	-	32.46	-	39.67	-	46.89	-	54.10	-	64.92
Brindle	£6,800.00	3.12	9.77	3.64	11.40	4.16	13.03	4.68	14.66	5.72	17.92	6.76	21.18	7.80	24.43	9.36	29.32
Charnock Richard	£25,000.00	2.57	26.92	2.99	31.41	3.42	35.89	3.85	40.38	4.71	49.35	5.56	58.33	6.42	67.30	7.70	80.76
Clayton le Woods	£95,240.00	25.09	10.00	29.27	11.67	33.45	13.33	37.63	15.00	45.99	18.33	54.35	21.67	62.72	25.00	75.26	30.66
Coppull	£79,550.00	5.27	23.42	6.15	27.32	7.03	31.23	7.91	35.13	9.67	42.94	11.43	50.74	13.18	58.55	15.82	70.26
Croston	£21,510.00	6.17	13.86	7.19	16.17	8.22	18.48	9.25	20.79	11.31	25.41	13.36	30.03	15.42	34.65	18.50	41.58
Cuerden	£1,030.00	7.57	17.61	8.83	20.55	10.09	23.48	11.35	26.42	13.87	32.29	16.39	38.16	18.92	44.03	22.70	52.84
Eccleston	£41,310.00	3.22	17.56	3.76	20.49	4.29	23.41	4.83	26.34	5.90	32.19	6.98	38.05	8.05	43.90	9.66	52.68
Euxton	£102,880.00	11.31	18.59	13.20	21.68	15.08	24.78	16.97	27.88	20.74	34.08	24.51	40.27	28.28	46.47	33.94	55.76
Heapey	£8,990.00	11.56	15.83	13.49	18.46	15.41	21.10	17.34	23.74	21.19	29.02	25.05	34.29	28.90	39.57	34.68	47.48
Heath Charnock	£7,100.00	14.06	5.92	16.40	6.91	18.75	7.89	21.09	8.88	25.78	10.85	30.46	12.83	35.15	14.80	42.18	17.52
Heskin	£10,810.00	1.44	22.00	1.68	25.67	1.92	29.33	2.16	33.00	2.64	40.33	3.12	47.67	3.60	55.00	4.32	66.00
Hoghton	£5,000.00	4.55	9.59	5.30	11.18	6.06	12.78	6.82	14.38	8.34	17.58	9.85	20.77	11.37	23.97	13.64	28.72
Mawdesley	£26,000.00	0.89	69.72	1.04	81.34	1.19	92.96	1.34	104.58	1.64	127.82	1.94	151.06	2.23	174.30	2.68	209.16
Rivington	£2,500.00	-	31.29	-	36.50	-	41.72	-	46.93	-	57.36	-	67.79	-	78.22	-	93.85
Ulnes Walton	£5,930.00	-	15.57	-	18.16	-	20.76	-	23.35	-	28.54	-	33.73	-	38.92	-	46.70
Wheelton	£12,000.00	-	21.16	-	24.69	-	28.21	-	31.74	-	38.79	-	45.85	-	52.90	-	63.48
Whittle Woods	£31,965.00	14.00	9.47	16.33	11.04	18.67	12.62	21.00	14.20	25.67	17.36	30.33	20.51	35.00	23.67	42.00	28.42
Withnell	£29,270.00	5.74	14.79	6.70	17.25	7.65	19.72	8.61	22.18	10.52	27.11	12.44	32.04	14.35	36.97	17.22	44.36
All other parts of the Council's area		17.73	-	20.68	-	23.64	-	26.59	-	32.50	-	38.41	-	44.32	-	53.18	-

Agenda Page 219
Agenda Item 8a

This page is intentionally left blank

PARISH COUNCIL PRECEPTS							
Parish Council	2013/14			2014/15			C Tax Increase
	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	
Adlington	1,752.44	17,500	8.95	1,781.71	17,500	8.80	-0.15
Anderton	462.49	4,700	9.53	468.30	4,700	9.41	-0.12
Anglezarke	16.60	-	0.00	16.06	-	0.00	0.00
Astley Village	902.60	22,980	21.16	889.23	22,693	21.16	0.00
Bretherton	279.00	10,130	34.82	275.91	9,370	32.46	-2.36
Brindle	443.38	6,800	14.72	445.11	6,800	14.66	-0.06
Charnock Richard	679.77	25,000	36.27	660.07	27,000	40.38	4.11
Clayton le Woods	4,189.08	95,240	20.00	4,206.33	74,553	15.00	-5.00
Coppull	2,043.55	79,550	33.75	2,015.95	81,400	35.13	1.38
Croston	965.49	21,510	20.79	963.03	21,460	20.79	0.00
Cuerden	40.02	1,030	25.69	38.91	1,030	26.42	0.73
Eccleston	1,506.24	41,310	26.34	1,506.97	41,330	26.34	0.00
Euxton	3,597.38	102,880	28.12	3,759.46	106,523	27.88	-0.24
Heapey	364.93	8,990	23.74	357.75	8,820	23.74	0.00
Heath Charnock	759.55	7,100	8.91	784.18	7,300	8.88	-0.03
Heskin	331.05	10,810	31.01	334.22	11,573	33.00	1.99
Hoghton	346.44	5,000	13.95	336.01	5,000	14.38	0.43
Mawdesley	729.76	26,000	34.54	719.15	76,000	104.58	70.04
Rivington	47.36	2,500	49.21	49.67	2,500	46.93	-2.28
Ulnes Walton	245.01	5,930	23.37	241.71	5,850	23.35	-0.02
Wheelton	378.56	12,000	30.56	376.19	12,372	31.74	1.18
Whittle Woods	2,138.14	31,965	14.95	2,250.77	31,965	14.20	-0.75
Withnell	1,172.44	29,270	23.70	1,162.75	27,270	22.18	-1.52
All other parts of the Council's area	9,359.38	-	-	9,605.34	-	-	
TOTAL / AVERAGE	32,750.66	568,195	16.18	33,244.78	603,009	16.99	0.81

This page is intentionally left blank

Special Expenses and Parish Precepts 2014-15

Parish	Tax Base 2014/15 No	Borough General Expenses 2014/15 £	Borough Special Expenses 2014/15 £	Borough Services Council Tax 2014/15 £	Parish Precept 2014/15 £	Parish Top-up 2014/15 £	Parish Yield 2014/15 £	Band D Parish Charge 2014/15 £	Band D Parish Charge 2013/14 £	Change in Parish Charge 2014/15 %	Total Charge 2013/14 £	Total Charge 2014/15 £
Adlington	1,781.71	158.39	4.81	163.20	17,500	1,816	15,684	8.80	8.95	-1.68%	172.15	172.00
Anderton	468.30	158.39	2.06	160.45	4,700	294	4,406	9.41	9.53	-1.26%	169.98	169.86
Anglezarke	16.06	158.39	-	158.39	-	-	-	-	-	0.00%	158.39	158.39
Astley Village	889.23	158.39	27.06	185.45	22,693	3,877	18,816	21.16	21.16	0.00%	206.61	206.61
Bretherton	275.91	158.39	-	158.39	9,370	414	8,956	32.46	34.82	-6.78%	193.21	190.85
Brindle	445.11	158.39	4.68	163.07	6,800	273	6,527	14.66	14.72	-0.41%	177.79	177.73
Charnock Richard	660.07	158.39	3.85	162.24	27,000	345	26,655	40.38	36.27	11.33%	198.51	202.62
Clayton Le Woods	4,206.33	158.39	37.63	196.02	74,553	11,458	63,095	15.00	20.00	-25.00%	216.02	211.02
Coppull	2,015.95	158.39	7.91	166.30	81,400	10,576	70,824	35.13	33.75	4.09%	200.05	201.43
Croston	963.03	158.39	9.25	167.64	21,460	1,440	20,020	20.79	20.79	0.00%	188.43	188.43
Cuerdon	38.91	158.39	11.35	169.74	1,030	2	1,028	26.42	25.69	2.84%	195.43	196.16
Eccleston	1,506.97	158.39	4.83	163.22	41,330	1,636	39,694	26.34	26.34	0.00%	189.56	189.56
Euxton	3,759.46	158.39	16.97	175.36	106,523	1,709	104,814	27.88	28.12	-0.85%	203.48	203.24
Heapey	357.75	158.39	17.34	175.73	8,820	327	8,493	23.74	23.74	0.00%	199.47	199.47
Heath Charnock	784.18	158.39	21.09	179.48	7,300	335	6,965	8.88	8.91	-0.34%	188.39	188.36
Heskin	334.22	158.39	2.16	160.55	11,573	544	11,029	33.00	31.01	6.42%	191.56	193.55
Hoghton	336.01	158.39	6.82	165.21	5,000	167	4,833	14.38	13.95	3.08%	179.16	179.59
Mawdsley	719.15	158.39	1.34	159.73	76,000	794	75,206	104.58	34.54	202.78%	194.27	264.31
Rivington	49.67	158.39	-	158.39	2,500	169	2,331	46.93	49.21	-4.63%	207.60	205.32
Ulnes Walton	241.71	158.39	-	158.39	5,850	205	5,645	23.35	23.37	-0.09%	181.76	181.74
Wheelton	376.19	158.39	-	158.39	12,372	432	11,940	31.74	30.56	3.86%	188.95	190.13
Whittle Le Woods	2,250.77	158.39	21.00	179.39	31,965	-	31,965	14.20	14.95	-5.02%	194.34	193.59
Withnell	1,162.75	158.39	8.61	167.00	27,270	1,483	25,787	22.18	23.70	-6.41%	190.70	189.18
Other parts of the Borough	9,605.34	158.39	26.59	184.98							185.25	184.98
	33,244.78	158.39	19.02	177.41	603,009	38,296	564,713	16.99	16.18	5.01%	193.59	194.40

Please note that £38,296 represents the top-up to Parish Precept income in respect of the Council Tax Support Scheme.

This page is intentionally left blank