

FORMAL COUNCIL TAX RESOLUTION

Draft resolution on setting of the 2020/21 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 31 January 2020 the Chief Executive as Statutory Finance Officer calculated the Council Tax Base 2020/21

(a) for the whole Council area as 37,438.52 [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 2020/21 (excluding Parish precepts) is £7,185,955

3. That the following amounts be calculated for the year 2019/20 in accordance with Sections 31 to 36 of the Act:

(a) £51,959,600 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) £44,074,040 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c) £7,885,560 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) £210.63 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) £1,469,715 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) £171.37 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 2020/21 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
114.25	133.29	152.33	171.37	209.45	247.53	285.62	342.74

LANCASHIRE COUNTY COUNCIL

A	B	C	D	E	F	G	H
933.55	1,089.14	1,244.73	1,400.32	1,711.50	2,022.68	2,333.87	2,800.64

POLICE & CRIME COMMISSIONER FOR LANCASHIRE

A	B	C	D	E	F	G	H
140.97	164.46	187.96	211.45	258.44	305.43	352.42	422.90

LANCASHIRE COMBINED FIRE AUTHORITY

A	B	C	D	E	F	G	H
47.24	55.11	62.99	70.86	86.61	102.35	118.10	141.72

AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
1,236.01	1,442.00	1,648.01	1,854.00	2,266.00	2,677.99	3,090.01	3,708.00

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 the Council's basic amount of Council Tax has not increased for 2020/21, 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 2020/21 we estimate that a £1.00 Council Tax at Band D would raise £37,438.52 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 £2,033.46.

RESOLUTION 2

This shows the Council’s net spending for 2020/21 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 2020/21. It also includes £737,901 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 £7,885,560 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 £210.63 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 2020/21 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 £1,854.00 made up as follows:

	£
Chorley Borough Council	171.37
Lancashire County Council	1,400.32
Lancashire Police Authority	211.45
Lancashire Fire Authority	70.86

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 $\text{£}1,854.00 \times \frac{6}{9} = \text{£}1,236.01$; for Band B it is $\text{£}1,854.00 \times \frac{7}{9} = \text{£}1,442.00$.

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**

Chorley Borough Council - Council Tax 2020/21

Table 1

		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H	
Lancashire County Council		933.55		1,089.14		1,244.73		1,400.32		1,711.50		2,022.68		2,333.87		2,800.64	
Chorley Borough Council		114.25		133.29		152.33		171.37		209.45		247.53		285.62		342.74	
Police & Crime Commissioner for Lancashire Fire Authority		140.97		164.46		187.96		211.45		258.44		305.43		352.42		422.90	
		47.24		55.11		62.99		70.86		86.61		102.35		118.10		141.72	
Sub Total		1,236.01		1,442.00		1,648.01		1,854.00		2,266.00		2,677.99		3,090.01		3,708.00	
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	£19,000.00	3.47	5.63	4.05	6.57	4.63	7.51	5.21	8.45	6.37	10.33	7.53	12.21	8.68	14.08	10.42	16.90
Anderton	£5,100.00	1.48	6.45	1.73	7.53	1.97	8.60	2.22	9.68	2.71	11.83	3.21	13.98	3.70	16.13	4.44	19.36
Anglezarke	£0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Astley Village	£24,671.00	19.52	14.67	22.77	17.11	26.03	19.56	29.28	22.00	35.79	26.89	42.29	31.78	48.80	36.67	58.56	44.00
Bretherton	£13,258.00	-	28.35	-	33.07	-	37.80	-	42.52	-	51.97	-	61.42	-	70.87	-	85.04
Brindle	£6,800.00	3.37	9.50	3.94	11.08	4.50	12.67	5.06	14.25	6.18	17.42	7.31	20.58	8.43	23.75	10.12	28.50
Charnock Richard	£30,000.00	2.78	29.43	3.24	34.33	3.71	39.24	4.17	44.14	5.10	53.95	6.02	63.76	6.95	73.57	8.34	88.28
Clayton le Woods	£122,042.52	27.14	14.73	31.66	17.18	36.19	19.64	40.71	22.09	49.76	27.00	58.80	31.91	67.85	36.82	81.42	44.18
Coppull	£102,130.00	5.71	26.77	6.66	31.23	7.61	35.69	8.56	40.15	10.46	49.07	12.36	57.99	14.27	66.92	17.12	80.30
Croston	£24,940.00	6.67	14.71	7.79	17.16	8.90	19.61	10.01	22.06	12.23	26.96	14.46	31.86	16.68	36.77	20.02	44.12
Cuerden	£1,280.00	8.19	20.35	9.56	23.75	10.92	27.14	12.29	30.53	15.02	37.31	17.75	44.10	20.48	50.88	24.58	61.06
Eccleston	£47,375.00	3.49	18.27	4.07	21.31	4.65	24.36	5.23	27.40	6.39	33.49	7.55	39.58	8.72	45.67	10.46	54.80
Euxton	£165,851.00	12.24	23.23	14.28	27.11	16.32	30.98	18.36	34.85	22.44	42.59	26.52	50.34	30.60	58.08	36.72	69.70
Heapey	£9,199.00	12.51	15.82	14.59	18.46	16.68	21.09	18.76	23.73	22.93	29.00	27.10	34.28	31.27	39.55	37.52	47.46
Heath Charnock	£8,250.00	15.21	6.67	17.74	7.78	20.28	8.89	22.81	10.00	27.88	12.22	32.95	14.44	38.02	16.67	45.62	20.00
Heskin	£13,928.00	1.56	24.67	1.82	28.78	2.08	32.89	2.34	37.00	2.86	45.22	3.38	53.44	3.90	61.67	4.68	74.00
Hoghton	£6,000.00	4.92	11.17	5.74	13.03	6.56	14.89	7.38	16.75	9.02	20.47	10.66	24.19	12.30	27.92	14.76	33.50
Mawdesley	£32,123.00	0.97	26.35	1.13	30.74	1.29	35.13	1.45	39.52	1.77	48.30	2.09	57.08	2.42	65.87	2.90	79.04
Rivington	£2,500.00	-	30.15	-	35.17	-	40.20	-	45.22	-	55.27	-	65.32	-	75.37	-	90.44
Ulnes Walton	£6,133.00	-	15.57	-	18.17	-	20.76	-	23.36	-	28.55	-	33.74	-	38.93	-	46.72
Wheelton	£13,150.00	-	20.53	-	23.95	-	27.37	-	30.79	-	37.63	-	44.47	-	51.32	-	61.58
Whittle le Woods	£54,900.00	15.15	14.40	17.67	16.80	20.20	19.20	22.72	21.60	27.77	26.40	32.82	31.20	37.87	36.00	45.44	43.20
Withnell	£29,270.00	6.21	15.17	7.24	17.70	8.28	20.23	9.31	22.76	11.38	27.82	13.45	32.88	15.52	37.93	18.62	45.52
All other parts of the Council's area		19.18	-	22.38	-	25.57	-	28.77	-	35.16	-	41.56	-	47.95	-	57.54	-

Table 2

PARISH COUNCIL PRECEPTS							
Parish Council	2019/20			2020/21			C Tax Increase
	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	
Adlington	2,021.54	18,500	8.25	2,033.46	19,000	8.45	0.20
Anderton	492.99	5,100	9.75	496.47	5,100	9.68	-0.07
Anglezarke	20.88	-	0.00	21.57	-	0.00	0.00
Astley Village	940.38	24,566	22.00	945.20	24,671	22.00	0.00
Bretherton	290.38	13,080	43.62	302.08	13,258	42.52	-1.10
Brindle	461.90	6,800	14.13	458.04	6,800	14.25	0.12
Charnock Richard	667.24	29,500	43.69	671.79	30,000	44.14	0.45
Clayton le Woods	4,921.42	119,730	22.00	5,006.09	122,043	22.09	0.09
Coppull	2,268.25	96,700	37.97	2,280.07	102,130	40.15	2.18
Croston	1,066.01	24,500	21.63	1,065.34	24,940	22.06	0.43
Cuerden	41.67	1,150	27.55	41.86	1,280	30.53	2.98
Eccleston	1,666.13	47,290	27.40	1,669.31	47,375	27.40	0.00
Euxton	4,674.28	166,899	35.34	4,709.96	165,851	34.85	-0.49
Heapey	376.00	9,250	23.73	373.85	9,199	23.73	0.00
Heath Charnock	798.71	8,100	9.72	791.40	8,250	10.00	0.28
Heskin	356.08	12,295	33.00	361.72	13,928	37.00	4.00
Hoghton	350.17	6,000	16.66	348.16	6,000	16.75	0.09
Mawdesley	761.38	31,504	40.33	792.77	32,123	39.52	-0.81
Rivington	51.92	2,500	44.90	51.55	2,500	45.22	0.32
Ulnes Walton	252.10	6,095	23.36	253.78	6,133	23.36	0.00
Wheulton	417.25	12,772	29.57	413.07	13,150	30.79	1.22
Whittle Woods	2,523.66	52,300	20.72	2,542.05	54,900	21.60	0.88
Withnell	1,209.98	29,270	22.96	1,221.00	29,270	22.76	-0.20
All other parts of the Council's area	10,504.07	-	-	10,587.93	-	-	
TOTAL / AVERAGE	37,134.39	723,901	18.46	37,438.52	737,901	18.69	0.23