

FORMAL COUNCIL TAX RESOLUTION***Draft resolution on setting of the 2022/23 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 19th January 2022 the Director of Finance as Statutory Finance Officer calculated the Council Tax Base 2022/23

(a) for the whole Council area as 38,108.00 [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 2022/23 (excluding Parish precepts) is £7,608,587

3. That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:

(a) £54,903,347 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) £46,544,738 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c) £8,358,609 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) £219.34 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) £1,565,533 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) £178.26 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 2022/23 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
118.84	138.65	158.45	178.26	217.87	257.49	297.10	356.52

LANCASHIRE COUNTY COUNCIL

A	B	C	D	E	F	G	H
1,009.53	1,177.78	1,346.04	1,514.29	1,850.80	2,187.31	2,523.82	3,028.58

POLICE & CRIME COMMISSIONER FOR LANCASHIRE

A	B	C	D	E	F	G	H
157.63	183.91	210.18	236.45	288.99	341.54	394.08	472.90

LANCASHIRE COMBINED FIRE AUTHORITY

– At time of writing this report figure are as proposed and will be confirmed at authorities meeting on 21st February 2022

A	B	C	D	E	F	G	H
51.51	60.10	68.68	77.27	94.44	111.61	128.78	154.54

AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
1,337.51	1,560.44	1,783.35	2,006.27	2,452.10	2,897.95	3,343.78	4,012.54

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 increased by 1.99% for 2022/23, 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 2022/23 we estimate that a £1.00 Council Tax at Band D would raise £38,108.00 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 £2,035.80.

RESOLUTION 2

This shows the Council’s net spending for 2022/23 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 2022/23. It also includes £750,022 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 £8,358,609 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 £219.34 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 2022/23 and have set taxes in a similar way to Chorley Borough Council. This resolution notes their decisions.

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 £2,006.27 made up as follows:

	£
Chorley Borough Council	178.26
Lancashire County Council	1,514.29
Lancashire Police Authority	236.45
Lancashire Fire Authority	77.27

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 $\text{£}2,006.27 \times \frac{6}{9} = \text{£}1,337.51$; for Band B it is $\text{£}2,006.27 \times \frac{7}{9} = \text{£}1,560.44$.

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***

Appendix A

		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H	
Lancashire County Council			1,009.53		1,177.78		1,346.04		1,514.29		1,850.80		2,187.31		2,523.82		3,028.58
Chorley Borough Council (Excluding Special Expenses)			118.84		138.65		158.45		178.26		217.87		257.49		297.10		356.52
Police & Crime Commissioner for Lancashire			157.63		183.91		210.18		236.45		288.99		341.54		394.08		472.90
Lancashire Fire Authority			51.51		60.10		68.68		77.27		94.44		111.61		128.78		154.54
Sub Total			1,337.51		1,560.44		1,783.35		2,006.27		2,452.10		2,897.95		3,343.78		4,012.54
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	3.61	5.63	4.22	6.56	4.82	7.50	5.42	8.44	6.62	10.32	7.83	12.19	9.03	14.07	10.84	16.88
Anderton	£5,200.00	1.53	6.55	1.79	7.64	2.04	8.73	2.30	9.82	2.81	12.00	3.32	14.18	3.83	16.37	4.60	19.64
Anglezarke	£0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Astley Village	£24,274.00	20.30	14.67	23.68	17.11	27.07	19.56	30.45	22.00	37.22	26.89	43.98	31.78	50.75	36.67	60.90	44.00
Bretherton	£15,450.00	-	33.03	-	38.53	-	44.04	-	49.54	-	60.55	-	71.56	-	82.57	-	99.08
Brindle	£6,800.00	3.51	9.33	4.09	10.89	4.68	12.44	5.26	14.00	6.43	17.11	7.60	20.22	8.77	23.33	10.52	28.00
Charnock Richard	£32,000.00	2.89	30.95	3.37	36.10	3.85	41.26	4.33	46.42	5.29	56.74	6.25	67.05	7.22	77.37	8.66	92.84
Clayton le Woods	£139,963.00	28.23	16.67	32.94	19.44	37.64	22.22	42.35	25.00	51.76	30.56	61.17	36.11	70.58	41.67	84.70	50.00
Coppull	£110,330.00	5.93	28.54	6.92	33.30	7.91	38.05	8.90	42.81	10.88	52.32	12.86	61.84	14.83	71.35	17.80	85.62
Croston	£25,970.00	6.94	15.12	8.10	17.64	9.25	20.16	10.41	22.68	12.72	27.72	15.04	32.76	17.35	37.80	20.82	45.36
Cuerden	£1,290.00	8.52	20.54	9.94	23.96	11.36	27.39	12.78	30.81	15.62	37.66	18.46	44.50	21.30	51.35	25.56	61.62
Eccleston	£47,480.00	3.63	18.27	4.23	21.31	4.84	24.36	5.44	27.40	6.65	33.49	7.86	39.58	9.07	45.67	10.88	54.80
Euxton	£176,000.00	12.73	23.64	14.86	27.58	16.98	31.52	19.10	35.46	23.34	43.34	27.59	51.22	31.83	59.10	38.20	70.92
Heapey	£9,150.00	13.01	15.82	15.17	18.46	17.34	21.09	19.51	23.73	23.85	29.00	28.18	34.28	32.52	39.55	39.02	47.46
Heath Charnock	£8,200.00	15.81	6.50	18.45	7.58	21.08	8.67	23.72	9.75	28.99	11.92	34.26	14.08	39.53	16.25	47.44	19.50
Heskin	£14,196.00	1.63	24.57	1.90	28.67	2.17	32.76	2.44	36.86	2.98	45.05	3.52	53.24	4.07	61.43	4.88	73.72
Hoghton	£6,000.00	5.12	10.72	5.97	12.51	6.83	14.29	7.68	16.08	9.39	19.65	11.09	23.23	12.80	26.80	15.36	32.16
Mawdesley	£33,169.00	1.01	25.43	1.17	29.67	1.34	33.91	1.51	38.15	1.85	46.63	2.18	55.11	2.52	63.58	3.02	76.30
Rivington	£2,500.00	-	28.41	-	33.14	-	37.88	-	42.61	-	52.08	-	61.55	-	71.02	-	85.22
Ulnes Walton	£6,300.00	-	15.57	-	18.16	-	20.76	-	23.35	-	28.54	-	33.73	-	38.92	-	46.70
Wheelton	£14,976.00	-	23.43	-	27.33	-	31.24	-	35.14	-	42.95	-	50.76	-	58.57	-	70.28
Whittle le Woods	£59,070.00	15.75	15.37	18.38	17.93	21.00	20.49	23.63	23.05	28.88	28.17	34.13	33.29	39.38	38.42	47.26	46.10
Withnell	£31,000.00	6.46	15.75	7.54	18.37	8.61	21.00	9.69	23.62	11.84	28.87	14.00	34.12	16.15	39.37	19.38	47.24
All other parts of the Council's area		19.95	-	23.27	-	26.60	-	29.92	-	36.57	-	43.22	-	49.87	-	59.84	-

PARISH COUNCIL PRECEPTS							
	2021/22			2022/23			
Parish Council	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	C Tax Increase
Adlington	2,021.10	19,000	8.50	2,035.80	19,000	8.44	-0.06
Anderton	495.80	5,100	9.69	499.80	5,200	9.82	0.13
Anglezarke	23.70	-	0.00	20.20	-	0.00	0.00
Astley Village	924.90	24,227	22.00	927.20	24,274	22.00	0.00
Bretherton	296.40	14,630	47.96	303.50	15,450	49.54	1.58
Brindle	459.20	6,800	14.21	466.10	6,800	14.00	-0.21
Charnock Richard	668.00	30,000	44.39	681.90	32,000	46.42	2.03
Clayton le Woods	5,026.90	122,050	22.00	5,140.20	139,963	25.00	3.00
Coppull	2,288.20	102,000	39.95	2,330.20	110,330	42.81	2.86
Croston	1,058.50	25,490	22.72	1,081.70	25,970	22.68	-0.04
Cuerden	41.20	1,290	31.26	41.80	1,290	30.81	-0.45
Eccleston	1,649.30	46,830	27.40	1,673.30	47,480	27.40	0.00
Euxton	4,791.80	167,120	34.52	4,914.50	176,000	35.46	0.94
Heapey	370.10	9,110	23.73	371.80	9,150	23.73	0.00
Heath Charnock	795.00	7,800	9.39	806.90	8,200	9.75	0.36
Heskin	362.90	14,196	37.62	370.40	14,196	36.86	-0.76
Hoghton	352.40	6,000	16.55	362.70	6,000	16.08	-0.47
Mawdesley	822.00	32,203	38.21	848.60	33,169	38.15	-0.06
Rivington	55.60	2,500	41.92	54.70	2,500	42.61	0.69
Ulnes Walton	257.30	6,215	23.36	261.00	6,300	23.35	-0.01
Wheelton	414.90	14,544	34.01	413.90	14,976	35.14	1.13
Whittle Woods	2,542.80	54,280	21.35	2,563.20	59,070	23.05	1.70
Withnell	1,222.30	30,150	23.45	1,249.90	31,000	23.62	0.17
All other parts of the Council's area	10,535.90	-	-	10,688.70	-	-	
TOTAL / AVERAGE	37,476.20	741,535	18.76	38,108.00	788,318	19.68	0.92

Appendix A

Parish	Tax Base 2022/23 No	Borough General Expenses 2022/23 £	Borough Special Expenses 2022/23 £	Borough Services Council Tax 2022/23 £	Parish Precept 2022/23 £	Parish Top-up 2022/23 £	Parish Yield 2022/23 £	Band D Parish Charge 2022/23 £	Band D Parish Charge 2021/22 £	Change in Parish Charge 2021/22 %	Total Charge 2021.22 £	Total Charge 2022/23 £
Adlington	2,035.80	178.26	5.42	183.68	19,000	1,816	17,184	8.44	8.50	-0.71%	185.03	192.12
Anderton	499.80	178.26	2.30	180.56	5,200	294	4,906	9.82	9.69	1.34%	183.27	190.38
Anglezarke	20.20	178.26	-	178.26	-	-	-	-	-	0.00%	171.37	178.26
Astley Village	927.20	178.26	30.45	208.71	24,274	3,877	20,397	22.00	22.00	0.00%	222.65	230.71
Bretherton	303.50	178.26	-	178.26	15,450	414	15,036	49.54	47.96	3.29%	213.89	227.80
Brindle	466.10	178.26	5.26	183.52	6,800	273	6,527	14.00	14.21	-1.48%	190.68	197.52
Charnock Richard	681.90	178.26	4.33	182.59	32,000	345	31,655	46.42	44.39	4.57%	219.68	229.01
Clayton Le Woods	5,140.20	178.26	42.35	220.61	139,963	11,458	128,505	25.00	22.00	13.64%	234.17	245.61
Coppull	2,330.20	178.26	8.90	187.16	110,330	10,576	99,754	42.81	39.95	7.16%	220.08	229.97
Croston	1,081.70	178.26	10.41	188.67	25,970	1,440	24,530	22.68	22.72	-0.18%	203.44	211.35
Cuerden	41.80	178.26	12.78	191.04	1,290	2	1,288	30.81	31.26	-1.44%	214.19	221.85
Eccleston	1,673.30	178.26	5.44	183.70	47,480	1,636	45,844	27.40	27.40	0.00%	204.00	211.10
Euxton	4,914.50	178.26	19.10	197.36	176,000	1,709	174,291	35.46	34.52	2.72%	224.58	232.82
Heapey	371.80	178.26	19.51	197.77	9,150	327	8,823	23.73	23.73	0.00%	213.86	221.50
Heath Charnock	806.90	178.26	23.72	201.98	8,200	335	7,865	9.75	9.39	3.83%	204.18	211.73
Heskin	370.40	178.26	2.44	180.70	14,196	544	13,652	36.86	37.62	-2.02%	210.71	217.56
Hoghton	362.70	178.26	7.68	185.94	6,000	167	5,833	16.08	16.55	-2.84%	195.50	202.02
Mawdesley	848.60	178.26	1.51	179.77	33,169	794	32,375	38.15	38.21	-0.16%	212.34	217.92
Rivington	54.70	178.26	-	178.26	2,500	169	2,331	42.61	41.92	1.65%	216.59	220.87
Ulnes Walton	261.00	178.26	-	178.26	6,300	205	6,095	23.35	23.36	-0.04%	194.73	201.61
Wheilton	413.90	178.26	-	178.26	14,976	432	14,544	35.14	34.01	3.32%	202.16	213.40
Whittle Le Woods	2,563.20	178.26	23.63	201.89	59,070	-	59,070	23.05	21.35	7.96%	215.69	224.94
Withnell	1,249.90	178.26	9.69	187.95	31,000	1,483	29,517	23.62	23.45	0.72%	203.44	211.57
Other parts of the Borough	10,688.70	178.26	29.92	208.18	-	-	-	-	-		200.14	208.18
	38,108.00	178.26	21.40	199.66	788,318	38,296	750,022	19.68	18.46	6.61%	210.63	219.34