

FORMAL COUNCIL TAX RESOLUTION***Draft resolution on setting of the 2023/24 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 31st January 2023 the Director of Finance as Statutory Finance Officer calculated the Council Tax Base 2023/24

(a) for the whole Council area as 38,342.53 [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 2023/24 (excluding Parish precepts) is £7,807,800

3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:

(a) £58,579,500 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) £49,925,923 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c) £8,615,281 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) £224.69 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) £1,644,127 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) £181.81 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 2023/24 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
121.21	141.41	161.61	181.81	222.21	262.61	303.02	363.62

LANCASHIRE COUNTY COUNCIL

A	B	C	D	E	F	G	H
1,049.81	1,224.77	1,399.74	1,574.71	1,924.65	2,274.58	2,624.52	3,149.42

POLICE & CRIME COMMISSIONER FOR LANCASHIRE

A	B	C	D	E	F	G	H
167.63	195.57	223.51	251.45	307.33	363.21	419.08	502.90

LANCASHIRE COMBINED FIRE AUTHORITY

A	B	C	D	E	F	G	H
54.85	63.99	73.13	82.27	100.55	118.83	137.12	164.54

AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
1,393.50	1,625.74	1,857.99	2,090.24	2,554.74	3,019.23	3,483.74	4,180.48

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 the Council's basic amount of Council Tax has increased by 1.99% for 2023/24, 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 2023/24 we estimate that a £1.00 Council Tax at Band D would raise £38,342.53 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 £2,105.11.

RESOLUTION 2

This shows the Council’s net spending for 2023/24 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 2023/2. It also includes £807,481 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 £8,615,281 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 £224.69 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 2023/24 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 £2,090.24 made up as follows:

	£
Chorley Borough Council	181.81
Lancashire County Council	1,574.71
Lancashire Police Authority	251.45
Lancashire Fire Authority	82.27

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 £2,090.24 x $\frac{6}{9}$ = £1,393.50; for Band B it is £2,090.24 x $\frac{7}{9}$ = £1,625.74.

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			1,049.81		1,224.77		1,399.74		1,574.71		1,924.65		2,274.58		2,624.52		3,149.42
Chorley Borough Council (Excluding Special Expenses)			121.21		141.41		161.61		181.81		222.21		262.61		303.02		363.62
Police & Crime Commissioner for Lancashire			167.63		195.57		223.51		251.45		307.33		363.21		419.08		502.90
Lancashire Fire Authority			54.85		63.99		73.13		82.27		100.55		118.83		137.12		164.54
Sub Total			1,393.50		1,625.74		1,857.99		2,090.24		2,554.74		3,019.23		3,483.74		4,180.48
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	£20,900.00	3.69	6.23	4.30	7.26	4.92	8.30	5.53	9.34	6.76	11.42	7.99	13.49	9.22	15.57	11.06	18.68
Anderton	£5,500.00	1.57	6.91	1.83	8.06	2.09	9.21	2.35	10.36	2.87	12.66	3.39	14.96	3.92	17.27	4.70	20.72
Anglezarke	£0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Astley Village	£24,420.00	20.71	14.67	24.16	17.11	27.61	19.56	31.06	22.00	37.96	26.89	44.86	31.78	51.77	36.67	62.12	44.00
Bretherton	£16,950.00	-	35.39	-	41.28	-	47.18	-	53.08	-	64.88	-	76.67	-	88.47	-	106.16
Brindle	£7,500.00	3.57	10.38	4.17	12.11	4.76	13.84	5.36	15.57	6.55	19.03	7.74	22.49	8.93	25.95	10.72	31.14
Charnock Richard	£34,055.00	2.95	32.94	3.44	38.43	3.93	43.92	4.42	49.41	5.40	60.39	6.38	71.37	7.37	82.35	8.84	98.82
Clayton le Woods	£166,210.00	28.79	20.00	33.59	23.33	38.39	26.67	43.19	30.00	52.79	36.67	62.39	43.33	71.98	50.00	86.38	60.00
Coppull	£121,900.00	6.05	31.54	7.06	36.80	8.07	42.05	9.08	47.31	11.10	57.82	13.12	68.34	15.13	78.85	18.16	94.62
Croston	£27,250.00	7.08	15.87	8.26	18.52	9.44	21.16	10.62	23.81	12.98	29.10	15.34	34.39	17.70	39.68	21.24	47.62
Cuerden	£1,290.00	8.69	20.37	10.13	23.76	11.58	27.16	13.03	30.55	15.93	37.34	18.82	44.13	21.72	50.92	26.06	61.10
Eccleston	£49,626.00	3.70	19.18	4.32	22.38	4.93	25.57	5.55	28.77	6.78	35.16	8.02	41.56	9.25	47.95	11.10	57.54
Euxton	£179,909.00	12.99	24.11	15.15	28.12	17.32	32.14	19.48	36.16	23.81	44.20	28.14	52.23	32.47	60.27	38.96	72.32
Heapey	£9,160.00	13.27	15.82	15.48	18.46	17.69	21.09	19.90	23.73	24.32	29.00	28.74	34.28	33.17	39.55	39.80	47.46
Heath Charnock	£8,500.00	16.13	6.77	18.81	7.89	21.50	9.02	24.19	10.15	29.57	12.41	34.94	14.66	40.32	16.92	48.38	20.30
Heskin	£14,196.00	1.66	24.87	1.94	29.02	2.21	33.16	2.49	37.31	3.04	45.60	3.60	53.89	4.15	62.18	4.98	74.62
Hoghton	£6,000.00	5.22	10.59	6.09	12.36	6.96	14.12	7.83	15.89	9.57	19.42	11.31	22.95	13.05	26.48	15.66	31.78
Mawdesley	£36,486.00	1.03	27.77	1.20	32.40	1.37	37.03	1.54	41.66	1.88	50.92	2.22	60.18	2.57	69.43	3.08	83.32
Rivington	£2,500.00	-	27.58	-	32.18	-	36.77	-	41.37	-	50.56	-	59.76	-	68.95	-	82.74
Ulnes Walton	£6,340.00	-	15.57	-	18.16	-	20.76	-	23.35	-	28.54	-	33.73	-	38.92	-	46.70
Wheelton	£15,425.00	-	23.44	-	27.35	-	31.25	-	35.16	-	42.97	-	50.79	-	58.60	-	70.32
Whittle le Woods	£59,660.00	16.07	15.33	18.74	17.89	21.42	20.44	24.10	23.00	29.46	28.11	34.81	33.22	40.17	38.33	48.20	46.00
Withnell	£32,000.00	6.59	16.06	7.68	18.74	8.78	21.41	9.88	24.09	12.08	29.44	14.27	34.80	16.47	40.15	19.76	48.18
All other parts of the Council's area		20.35	-	23.74	-	27.13	-	30.52	-	37.30	-	44.08	-	50.87	-	61.04	-

PARISH COUNCIL PRECEPTS							
	2022/23			2023/24			
Parish Council	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	C Tax Increase
Adlington	2,035.80	19,000	8.44	2,042.62	20,900	9.34	0.90
Anderton	499.80	5,200	9.82	502.45	5,500	10.36	0.54
Anglezarke	20.20	-	0.00	19.80	-	0.00	0.00
Astley Village	927.20	24,274	22.00	933.68	24,420	22.00	0.00
Bretherton	303.50	15,450	49.54	311.54	16,950	53.08	3.54
Brindle	466.10	6,800	14.00	464.26	7,500	15.57	1.57
Charnock Richard	681.90	32,000	46.42	682.25	34,055	49.41	2.99
Clayton le Woods	5,140.20	139,963	25.00	5,158.41	166,210	30.00	5.00
Coppull	2,330.20	110,330	42.81	2,353.31	121,900	47.31	4.50
Croston	1,081.70	25,970	22.68	1,084.09	27,250	23.81	1.13
Cuerden	41.80	1,290	30.81	42.15	1,290	30.55	-0.26
Eccleston	1,673.30	47,480	27.40	1,667.86	49,626	28.77	1.37
Euxton	4,914.50	176,000	35.46	4,927.56	179,909	36.16	0.70
Heapey	371.80	9,150	23.73	372.23	9,160	23.73	0.00
Heath Charnock	806.90	8,200	9.75	804.74	8,500	10.15	0.40
Heskin	370.40	14,196	36.86	365.86	14,196	37.31	0.45
Hoghton	362.70	6,000	16.08	367.11	6,000	15.89	-0.19
Mawdesley	848.60	33,169	38.15	856.79	36,486	41.66	3.51
Rivington	54.70	2,500	42.61	56.34	2,500	41.37	-1.24
Ulnes Walton	261.00	6,300	23.35	262.73	6,340	23.35	0.00
Wheelton	413.90	14,976	35.14	426.41	15,425	35.16	0.02
Whittle Woods	2,563.20	59,070	23.05	2,593.57	59,660	23.00	-0.05
Withnell	1,249.90	31,000	23.62	1,266.73	32,000	24.09	0.47
All other parts of the Council's area	10,688.70	-	-	10,780.03	-	-	
TOTAL / AVERAGE	38,108.00	788,318	19.68	38,342.53	845,777	21.06	1.38

Appendix A

Parish	Tax Base	Borough General Expenses	Borough Special Expenses	Borough Services Council Tax	Parish Precept	Parish Top-up	Parish Yield	Band D Parish Charge	Band D Parish Charge	Change in Parish Charge	Total Charge	Total Charge
	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23	2023/24	2022/23	2023/24
	No	£	£	£	£	£	£	£	£	%	£	£
Adlington	2,042.62	181.81	5.53	187.34	20,900	1,816	19,084	9.34	8.44	10.66%	192.12	196.68
Anderton	502.45	181.81	2.35	184.16	5,500	294	5,206	10.36	9.82	5.50%	190.38	194.52
Anglezarke	19.80	181.81	-	181.81	-	-	-	-	-	0.00%	178.26	181.81
Astley Village	933.68	181.81	31.06	212.87	24,420	3,877	20,543	22.00	22.00	0.00%	230.71	234.87
Bretherton	311.54	181.81	-	181.81	16,950	414	16,536	53.08	49.54	7.15%	227.80	234.89
Brindle	464.26	181.81	5.36	187.17	7,500	273	7,227	15.57	14.00	11.21%	197.52	202.74
Charnock Richard	682.25	181.81	4.42	186.23	34,055	345	33,710	49.41	46.42	6.44%	229.01	235.64
Clayton Le Woods	5,158.41	181.81	43.19	225.00	166,210	11,458	154,752	30.00	25.00	20.00%	245.61	255.00
Coppull	2,353.31	181.81	9.08	190.89	121,900	10,576	111,324	47.31	42.81	10.51%	229.97	238.20
Croston	1,084.09	181.81	10.62	192.43	27,250	1,440	25,810	23.81	22.68	4.98%	211.35	216.24
Cuerden	42.15	181.81	13.03	194.84	1,290	2	1,288	30.55	30.81	-0.84%	221.85	225.39
Eccleston	1,667.86	181.81	5.55	187.36	49,626	1,636	47,990	28.77	27.40	5.00%	211.10	216.13
Euxton	4,927.56	181.81	19.48	201.29	179,909	1,709	178,200	36.16	35.46	1.97%	232.82	237.45
Heapey	372.23	181.81	19.90	201.71	9,160	327	8,833	23.73	23.73	0.00%	221.50	225.44
Heath Charnock	804.74	181.81	24.19	206.00	8,500	335	8,165	10.15	9.75	4.10%	211.73	216.15
Heskin	365.86	181.81	2.49	184.30	14,196	544	13,652	37.31	36.86	1.22%	217.56	221.61
Hoghton	367.11	181.81	7.83	189.64	6,000	167	5,833	15.89	16.08	-1.18%	202.02	205.53
Mawdesley	856.79	181.81	1.54	183.35	36,486	794	35,692	41.66	38.15	9.20%	217.92	225.01
Rivington	56.34	181.81	-	181.81	2,500	169	2,331	41.37	42.61	-2.91%	220.87	223.18
Ulnes Walton	262.73	181.81	-	181.81	6,340	205	6,135	23.35	23.35	0.00%	201.61	205.16
Wheellton	426.41	181.81	-	181.81	15,425	432	14,993	35.16	35.14	0.06%	213.40	216.97
Whittle Le Woods	2,593.57	181.81	24.10	205.91	59,660	-	59,660	23.00	23.05	-0.22%	224.94	228.91
Withnell	1,266.73	181.81	9.88	191.69	32,000	1,483	30,517	24.09	23.62	1.99%	211.57	215.78
Other parts of the Borough	10,780.03	181.81	30.52	212.33	-	-	-	-	-		208.18	212.33
	38,342.53	181.81	21.82	203.63	845,777	38,296	807,481	21.06	19.68	7.01%	210.63	224.69