

FORMAL COUNCIL RESOLUTION***Draft resolution on setting of 2008/09 Council Tax for the Borough to be passed in approving the Executive Cabinet's recommendations for the Council's Budget.***

1. That it be noted that acting under delegated powers the Director of Finance calculated the amount of 35,296.10 as its Council Tax Base for the year 2008/09 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992.
- (a) 35,296.10 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax Base for the year.
- (b) being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

	(b)Part of the Council's area	2008/09
		£
Parish of:	Adlington	1,966.00
	Anderton	494.30
	Anglezarke	16.50
	Astley Village	1,110.10
	Bretherton	291.10
	Brindle	459.60
	Charnock Richard	671.90
	Clayton le Woods	4,735.80
	Coppull	2,351.90
	Croston	1,034.00
	Cuerden	41.10
	Eccleston	1,559.10
	Euxton	3,388.40
	Heapey	381.00
	Heath Charnock	797.10
	Heskin	347.30
	Hoghton	364.00
	Mawdesley	748.80
	Rivington	51.90
	Ulnes Walton	260.90
	Wheelton	395.80
	Whittle Woods	1,925.30
	Withnell	1,256.10
	All other parts of the Council's area	10,648.10
	Total	35,296.10

2. That the following amounts be now calculated by the Council for the year 2008/09 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
- (a) £43,067,230 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act;

- (b) £28,098,250 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act;
- (c) £14,968,980 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year;
- (d) £8,221,000 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates, Revenue Support Grant, increased by the amount of the sums which the Council estimates will be transferred in the year from its collection fund to its general fund in accordance with Section 97(3) of the Local Government Finance Act 1988;
- (e) £191.18 being the amount at 2(c) above less the amount at 2(d) above, all divided by the amount at 1(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year;
- (f) £1,260,003 being the aggregated amount of all special items referred to in Section 34(1) of the Act;
- (g) £155.48 being the amount at 2(e) above less the result given by dividing the amount at 2(f) above by the amount at 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 special items relates;

(h)Part of the Council's area		
		£
Parish of:	Adlington	169.22
	Anderton	165.54
	Anglezarke	155.48
	Astley Village	201.21
	Bretherton	184.48
	Brindle	174.35
	Charnock Richard	196.47
	Clayton le Woods	216.67
	Coppull	202.47
	Croston	185.52
	Cuerden	191.00
	Eccleston	186.44
	Euxton	203.87
	Heapey	195.54
	Heath Charnock	181.79
	Heskin	187.45
	Hoghton	173.99
	Mawdesley	188.82
	Rivington	182.45
	Ulnes Walton	175.82
	Wheelton	182.82
	Whittle le Woods	192.82
	Withnell	186.33
	All other parts of the Council's area	181.80

being the amounts given by adding to the amount at 2(g) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above, calculated by the Council in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate;

(i) **Part of the Council's Area**

	(i)Part of the Council's area							
	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Parish of:								
Adlington	112.81	131.62	150.42	169.22	206.82	244.43	282.03	338.44
Anderton	110.36	128.75	147.15	165.54	202.33	239.11	275.90	331.08
Anglezarke	103.64	120.93	138.19	155.48	190.02	224.57	259.12	310.95
Astley Village	134.14	156.50	178.85	201.21	245.92	290.64	335.35	402.42
Bretherton	122.99	143.48	163.98	184.48	225.48	266.47	307.47	368.96
Brindle	116.23	135.61	154.98	174.35	213.09	251.84	290.58	348.70
Charnock Richard	130.98	152.81	174.64	196.47	240.13	283.79	327.45	392.94
Clayton le Woods	144.45	168.52	192.60	216.67	264.82	312.97	361.12	433.34
Coppull	134.98	157.48	179.97	202.47	247.46	292.46	337.45	404.94
Croston	123.68	144.29	164.91	185.52	226.75	267.97	309.20	371.04
Cuerden	127.33	148.56	169.78	191.00	233.44	275.89	318.33	382.00
Eccleston	124.29	145.01	165.72	186.44	227.87	269.30	310.73	372.88
Euxton	135.91	158.57	181.22	203.87	249.17	294.48	339.78	407.74
Heapey	130.36	152.09	173.81	195.54	238.99	282.45	325.90	391.08
Heath Charnock	121.19	141.39	161.59	181.79	222.19	262.59	302.98	363.58
Heskin	124.97	145.79	166.62	187.45	229.11	270.76	312.42	374.90
Hoghton	115.99	135.33	154.66	173.99	212.65	251.32	289.98	347.98
Mawdesley	125.88	146.86	167.84	188.82	230.78	272.74	314.70	377.64
Rivington	121.63	141.91	162.18	182.45	222.99	263.54	304.08	364.90
Ulnes Walton	117.21	136.75	156.28	175.82	214.89	253.96	293.03	351.64
Wheulton	121.88	142.19	162.51	182.82	223.45	264.07	304.70	365.64
Whittle le Woods	128.55	149.97	171.40	192.82	235.67	278.52	321.37	385.64
Withnell	124.22	144.92	165.63	186.33	227.74	269.14	310.55	372.66
All other parts of the Council's area	121.20	141.40	161.60	181.80	222.20	262.60	303.00	363.60

being the amounts given by multiplying the amounts at 2(g) and 2(h) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, 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.

3. That it be noted that for the year 2008/09 the Lancashire County Council, Lancashire Police Authority, and the Lancashire Combined Fire Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Precepting authority								
Lancashire County Council *	718.04	837.71	957.39	1,077.06	1,316.41	1,555.75	1,795.10	2,154.12
Lancashire Combined Fire Authority *	40.11	46.79	53.48	60.16	73.53	86.90	100.27	120.32
Lancashire Police Authority*	90.64	105.75	120.85	135.96	166.17	196.39	226.60	271.92

* These values will be confirmed at the Council meeting

4. That, having calculated the aggregate in each case of the amounts at 2(i) and 3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2008/09 for each of the categories of dwellings shown below:

(i) **Part of the Council's Area**

	Valuation Bands							
	A	B	C	D	E	F	G	H
Parish of:	£	£	£	£	£	£	£	£
Adlington	961.60	1,121.86	1,282.14	1,442.40	1,762.94	2,083.48	2,404.01	2,884.80
Anderton	959.14	1,119.00	1,278.87	1,438.72	1,758.44	2,078.17	2,397.87	2,877.44
Anglezarke	952.44	1,111.18	1,269.93	1,428.66	1,746.14	2,063.63	2,381.11	2,857.32
Astley Village	982.93	1,146.74	1,310.58	1,474.39	1,802.04	2,129.68	2,457.33	2,948.78
Bretherton	971.77	1,133.74	1,295.71	1,457.66	1,781.58	2,105.52	2,429.44	2,915.32
Brindle	965.02	1,125.86	1,286.70	1,447.53	1,769.20	2,090.88	2,412.56	2,895.06
Charnock Richard	979.77	1,143.06	1,306.37	1,469.65	1,796.24	2,122.84	2,449.43	2,939.30
Clayton le Woods	993.24	1,158.76	1,324.32	1,489.85	1,820.93	2,152.01	2,483.10	2,979.70
Coppull	983.77	1,147.72	1,311.70	1,475.65	1,803.58	2,131.50	2,459.43	2,951.30
Croston	972.46	1,134.55	1,296.63	1,458.70	1,782.85	2,107.02	2,431.17	2,917.40
Cuerden	976.12	1,138.81	1,301.50	1,464.18	1,789.55	2,114.93	2,440.31	2,928.36
Eccleston	973.09	1,135.26	1,297.45	1,459.62	1,783.98	2,108.36	2,432.72	2,919.25
Euxton	984.70	1,148.82	1,312.94	1,477.05	1,805.28	2,133.53	2,461.76	2,954.10
Heapey	979.14	1,142.34	1,305.53	1,468.71	1,795.08	2,121.48	2,447.85	2,937.42
Heath Charnock	969.98	1,131.65	1,293.31	1,454.97	1,778.29	2,101.64	2,424.96	2,909.94
Heskin	973.76	1,136.05	1,298.35	1,460.63	1,785.21	2,109.80	2,434.40	2,921.26
Hoghton	964.78	1,125.57	1,286.39	1,447.17	1,768.77	2,090.36	2,411.96	2,894.34
Mawdesley	974.67	1,137.11	1,299.57	1,462.00	1,786.89	2,111.78	2,436.68	2,924.00
Rivington	970.42	1,132.16	1,293.90	1,455.63	1,779.10	2,102.59	2,426.06	2,911.26
Ulnes Walton	966.00	1,127.00	1,288.01	1,449.00	1,771.00	2,093.01	2,415.01	2,898.00
Wheelton	970.67	1,132.44	1,294.23	1,456.00	1,779.56	2,103.12	2,426.68	2,912.00
Whittle le Woods	977.33	1,140.23	1,303.12	1,466.00	1,791.77	2,117.57	2,443.34	2,932.00
Withnell	973.01	1,135.17	1,297.35	1,459.51	1,783.85	2,108.19	2,432.53	2,919.02
All other parts of the Council's area	969.99	1,131.65	1,293.33	1,454.98	1,778.31	2,101.65	2,424.98	2,909.96

5. 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.

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 2008/09 we estimate that a £1.00 Council Tax at Band D would raise £35,296.10 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 £1,966.00.

RESOLUTION 2

(a) This is the grand total of money which the Council estimates it will spend on all services in 2008/09. It also includes £575,386 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, for example, 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) This is the amount that the Government will contribute towards the cost of our services. Also included is extra Council Tax resulting from new properties and expected collection rates in previous years.

(e) The difference between 2(c) and 2(d) is £6,747,980 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 £191.18 is the average Band D Council Tax for all Borough and Parish services.

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

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

(h) This table shows the Band D Council Tax for all parishes including the cost of the Parish Councils and Chorley Borough Council. For example, Adlington’s Band D Council Tax is £155.48 for Chorley Borough services and £9.16 for Adlington Town Council services and £4.58 for Chorley Borough Special Expenses.

- (i) 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

For Adlington Band A, for example, the charge is $\text{£}169.22 \times 6 \div 9 = \text{£}112.81$; for Band B it is $\text{£}169.22 \times 7 \div 9 = \text{£}131.62$.

RESOLUTION 3

Lancashire County Council, Lancashire Fire Authority and Lancashire Police Authority are separate bodies who have worked out their own estimates of spending and income for 2007/08 and have set taxes in a similar way to Chorley Borough Council. This resolution notes their final decision.

RESOLUTION 4

This pulls together the Council Taxes for Lancashire County Council, Lancashire Fire Authority, Lancashire Police Authority, Chorley Borough Council and the Parish Councils. For example, the Band D for Adlington is $\text{£}1,442.40$ made up as follows:

	£
Lancashire County Council (as in 4 above)	1,077.06
Lancashire Fire Authority (as in 4 above)	60.16
Lancashire Police Authority (as in 4 above)	135.96
Chorley Borough Council (as in 3(g) above)	155.48
Adlington Town Council	9.16
Special Expenses	4.58

RESOLUTION 5

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***