

FORMAL COUNCIL TAX RESOLUTION

Draft resolution on setting of the 2018/19 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 8 December 2017 the Chief Executive as Statutory Finance Officer calculated the Council Tax Base 2018/19

(a) for the whole Council area as 36,614.18 [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 2018/19 (excluding Parish precepts) is £6,823,780

3. That the following amounts be calculated for the year 2018/19 in accordance with Sections 31 to 36 of the Act:

(a) £55,965,660 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) £48,470,420 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c) £7,495,240 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) £204.71 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) £1,403,011 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) £166.39 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 2018/19 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
110.93	129.41	147.90	166.39	203.37	240.34	277.32	332.78

LANCASHIRE COUNTY COUNCIL

A	B	C	D	E	F	G	H
863.28	1,007.16	1,151.04	1,294.92	1,582.68	1,870.44	2,158.20	2,589.84

POLICE & CRIME COMMISSIONER FOR LANCASHIRE

A	B	C	D	E	F	G	H
118.30	138.02	157.73	177.45	216.88	256.32	295.75	354.90

LANCASHIRE COMBINED FIRE AUTHORITY

A	B	C	D	E	F	G	H
44.97	52.47	59.96	67.46	82.45	97.44	112.43	134.92

AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
1,137.48	1,327.06	1,516.63	1,706.22	2,085.38	2,464.54	2,843.70	3,412.44

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 for 2018/19 has increased by 2.99% and is in line with the permitted increase for 2018/19, 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 2018/19 we estimate that a £1.00 Council Tax at Band D would raise £36,614.18 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 £2,016.68.

RESOLUTION 2

This shows the Council’s net spending for 2018/19 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 2018/19. It also includes £709,757 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 £7,495,240 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 £204.71 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 2018/19 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 £1,706.22 made up as follows:

	£
Chorley Borough Council	166.39
Lancashire County Council	1,294.92
Lancashire Police Authority	177.45
Lancashire Fire Authority	67.46

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 $\text{£}1,706.22 \times 6 \div 9 = \text{£}1,137.48$; for Band B it is $\text{£}1,706.22 \times 7 \div 9 = \text{£}1,327.06$.

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 2018/19

		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H	
Lancashire County Council		863.28		1,007.16		1,151.04		1,294.92		1,582.68		1,870.44		2,158.20		2,589.84	
Chorley Borough Council (Excluding Special Expenses)		110.93		129.41		147.90		166.39		203.37		240.34		277.32		332.78	
Police & Crime Commissioner for Lancashire		118.30		138.02		157.73		177.45		216.88		256.32		295.75		354.90	
Lancashire Fire Authority		44.97		52.47		59.96		67.46		82.45		97.44		112.43		134.92	
Sub Total		1,137.48		1,327.06		1,516.63		1,706.22		2,085.38		2,464.54		2,843.70		3,412.44	
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	£18,500.00	3.37	5.51	3.94	6.43	4.50	7.35	5.06	8.27	6.18	10.11	7.31	11.95	8.43	13.78	10.12	16.54
Anderton	£5,000.00	1.44	6.36	1.68	7.42	1.92	8.48	2.16	9.54	2.64	11.66	3.12	13.78	3.60	15.90	4.32	19.08
Anglezarke	£0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Astley Village	£24,397.00	18.95	14.67	22.11	17.11	25.27	19.56	28.43	22.00	34.75	26.89	41.07	31.78	47.38	36.67	56.86	44.00
Bretherton	£13,010.00	-	28.57	-	33.34	-	38.10	-	42.86	-	52.38	-	61.91	-	71.43	-	85.72
Brindle	£6,800.00	3.27	9.51	3.82	11.09	4.36	12.68	4.91	14.26	6.00	17.43	7.09	20.60	8.18	23.77	9.82	28.52
Charnock Richard	£28,000.00	2.70	27.45	3.15	32.03	3.60	36.60	4.05	41.18	4.95	50.33	5.85	59.48	6.75	68.63	8.10	82.36
Clayton le Woods	£117,763.00	26.35	14.67	30.75	17.11	35.14	19.56	39.53	22.00	48.31	26.89	57.10	31.78	65.88	36.67	79.06	44.00
Coppull	£96,140.00	5.54	25.28	6.46	29.49	7.39	33.71	8.31	37.92	10.16	46.35	12.00	54.77	13.85	63.20	16.62	75.84
Croston	£24,040.00	6.48	14.14	7.56	16.50	8.64	18.85	9.72	21.21	11.88	25.92	14.04	30.64	16.20	35.35	19.44	42.42
Cuerden	£1,100.00	7.95	17.41	9.28	20.31	10.60	23.21	11.93	26.11	14.58	31.91	17.23	37.71	19.88	43.52	23.86	52.22
Eccleston	£46,960.00	3.39	18.27	3.95	21.31	4.52	24.36	5.08	27.40	6.21	33.49	7.34	39.58	8.47	45.67	10.16	54.80
Euxton	£160,709.00	11.89	23.89	13.87	27.87	15.85	31.85	17.83	35.83	21.79	43.79	25.75	51.75	29.72	59.72	35.66	71.66
Heapey	£9,220.00	12.15	15.83	14.17	18.46	16.20	21.10	18.22	23.74	22.27	29.02	26.32	34.29	30.37	39.57	36.44	47.48
Heath Charnock	£7,750.00	14.77	6.23	17.23	7.26	19.69	8.30	22.15	9.34	27.07	11.42	31.99	13.49	36.92	15.57	44.30	18.68
Heskin	£12,330.00	1.51	22.00	1.77	25.67	2.02	29.33	2.27	33.00	2.77	40.33	3.28	47.67	3.78	55.00	4.54	66.00
Hoghton	£6,000.00	4.78	11.06	5.58	12.90	6.37	14.75	7.17	16.59	8.76	20.28	10.36	23.96	11.95	27.65	14.34	33.18
Mawdesley	£29,613.00	0.94	25.40	1.10	29.63	1.25	33.87	1.41	38.10	1.72	46.57	2.04	55.03	2.35	63.50	2.82	76.20
Rivington	£2,500.00	-	28.77	-	33.56	-	38.36	-	43.15	-	52.74	-	62.33	-	71.92	-	86.30
Ulnes Walton	£6,125.00	-	15.58	-	18.18	-	20.77	-	23.37	-	28.56	-	33.76	-	38.95	-	46.74
Wheilton	£12,400.00	-	19.21	-	22.41	-	25.61	-	28.81	-	35.21	-	41.61	-	48.02	-	57.62
Whittle le Woods	£52,130.00	14.71	13.80	17.16	16.10	19.61	18.40	22.06	20.70	26.96	25.30	31.86	29.90	36.77	34.50	44.12	41.40
Withnell	£29,270.00	6.03	15.40	7.03	17.97	8.04	20.53	9.04	23.10	11.05	28.23	13.06	33.37	15.07	38.50	18.08	46.20
All other parts of the Council's area		18.62	-	21.72	-	24.83	-	27.93	-	34.14	-	40.34	-	46.55	-	55.86	-

Table 2

PARISH COUNCIL PRECEPTS							
Parish Council	2017/18			2018/19			C Tax Increase
	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	
Adlington	1,984.42	18,500	8.41	2,016.68	18,500	8.27	-0.14
Anderton	484.82	4,900	9.50	493.09	5,000	9.54	0.04
Anglezarke	18.91	-	0.00	18.91	-	0.00	0.00
Astley Village	930.92	24,357	22.00	932.70	24,397	22.00	0.00
Bretherton	288.58	16,900	57.13	293.92	13,010	42.86	-14.27
Brindle	450.08	6,800	14.50	457.73	6,800	14.26	-0.24
Charnock Richard	670.65	28,000	41.24	671.55	28,000	41.18	-0.06
Clayton le Woods	4,708.06	115,035	22.00	4,832.09	117,763	22.00	0.00
Coppull	2,243.01	92,625	36.58	2,256.66	96,140	37.92	1.34
Croston	1,044.20	23,150	20.79	1,065.49	24,040	21.21	0.42
Cuerden	40.78	1,150	28.15	42.06	1,100	26.11	-2.04
Eccleston	1,640.80	45,726	26.87	1,653.93	46,960	27.40	0.53
Euxton	4,295.49	152,653	35.14	4,437.48	160,709	35.83	0.69
Heapey	371.25	9,140	23.74	374.60	9,220	23.74	0.00
Heath Charnock	798.65	7,750	9.28	793.62	7,750	9.34	0.06
Heskin	352.27	12,169	33.00	357.14	12,330	33.00	0.00
Hoghton	339.14	6,000	17.20	351.55	6,000	16.59	-0.61
Mawdesley	752.94	28,750	37.13	756.38	29,613	38.10	0.97
Rivington	52.60	2,500	44.32	54.02	2,500	43.15	-1.17
Ulnes Walton	247.92	5,999	23.37	253.27	6,125	23.37	0.00
Wheelton	404.94	12,262	29.21	415.44	12,400	28.81	-0.40
Whittle Woods	2,421.20	37,647	15.55	2,518.74	52,130	20.70	5.15
Withnell	1,196.59	29,270	23.22	1,203.08	29,270	23.10	-0.12
All other parts of the Council's area	10,195.42	-	-	10,364.05	-	-	
TOTAL / AVERAGE	35,933.64	681,283	17.89	36,614.18	709,757	18.34	0.45