

Report to Council

Date of meeting 15 February 2017

By the Cabinet Member for Finance and Assets



DECISION REQUIRED

Not exempt

COUNCIL TAX RESOLUTION 2017/18

Executive Summary

This report seeks approval to the formal 2017/18 Council Tax resolution, setting out the Council Tax to be levied in each parish and for each property band. It is proposed to increase the District-wide Council Tax by 2.5% from £137.17 to £140.60 and to set the Special Charge in the unparished area at £24.40. Precepts from the County Council, Police and Crime Commissioner and parishes have been received and form part of the overall Council Tax.

Recommendations

The Council is recommended to resolve:

1. The Council Tax Base 2017/18 be noted
 - a. for the whole Council area as 59,630.1 (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 as Parish Precept or Special Expenses relates as shown below:

Parish	2017/18 tax base
Amberley	317.9
Ashington	1,118.3
Ashurst	147.2
Billingshurst	3,815.7
Bramber	413.9
Broadbridge Heath	2,002.8
Coldwaltham	462.3
Colgate	989.9
Cowfold	808.1
Henfield	2,471.7
Itchingfield	743.0
Lower Beeding	535.1
North Horsham	8,580.9
Nuthurst	1,025.3
Parham	121.8
Pulborough	2,483.4
Rudgwick	1,340.6
Rusper	779.1
Shermanbury	287.6
Shipley	648.6
Slinfold	868.7
Southwater	4,270.4
Steyning	2,562.1
Storrington & Sullington	3,200.8
Thakeham	882.8
Upper Beeding	1,418.0
Warnham	969.3
Washington	1,059.7
West Chiltington	2,188.8
West Grinstead	1,309.0
Wiston	96.9
Woodmancote	272.9
Horsham Town	11,437.6
Total	59,630.1

2. That the Council Tax requirement for the Council's own purposes for 2017/18 (excluding Special Expenses and Parish precepts) is £140.60.
3. That the following amounts be calculated for the year 2017/18 in accordance with Sections 31 to 36 of the Act:

- (a) £89,196,954 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) £77,641,945 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £11,555,009 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) £193.78 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) £3,171,300 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
- (f) £140.60 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.

(g)				
Parish	Precept Amount £	Council Tax at Band D		
		Parish Precept / Special charge for Unparished Area	Basic Amount of District Council Tax	Total
		£	£	£
Amberley	18,827.00	59.22	140.60	199.82
Ashington	97,260.00	86.97	140.60	227.57
Ashurst	11,078.00	75.27	140.60	215.87
Billingshurst	258,408.00	67.72	140.60	208.32
Bramber	21,475.00	51.89	140.60	192.49
Broadbridge Heath	98,318.00	49.09	140.60	189.69
Coldwaltham	15,247.00	32.98	140.60	173.58
Colgate	15,424.00	15.58	140.60	156.18
Cowfold	60,153.00	74.44	140.60	215.04
Henfield	193,142.00	78.14	140.60	218.74
Itchingfield	59,895.00	80.61	140.60	221.21
Lower Beeding	32,591.00	60.91	140.60	201.51
North Horsham	293,552.00	34.21	140.60	174.81
Nuthurst	36,449.00	35.55	140.60	176.15
Parham	3,860.00	31.69	140.60	172.29
Pulborough	188,882.00	76.06	140.60	216.66
Rudgwick	66,759.00	49.80	140.60	190.40
Rusper	25,652.00	32.92	140.60	173.52
Shermanbury	19,635.00	68.28	140.60	208.88
Shipley	27,811.06	42.88	140.60	183.48
Slinfold	51,880.00	59.72	140.60	200.32
Southwater	398,407.00	93.29	140.60	233.89
Steyning	244,523.28	95.44	140.60	236.04
Storrington & Sullington	165,577.00	51.73	140.60	192.33
Thakeham	45,217.00	51.22	140.60	191.82
Upper Beeding	135,000.00	95.21	140.60	235.81
Warnham	60,961.00	62.89	140.60	203.49
Washington	39,528.00	37.30	140.60	177.90
West Chiltington	128,212.00	58.58	140.60	199.18
West Grinstead	65,845.00	50.30	140.60	190.90
Wiston	3,950.00	40.78	140.60	181.38
Woodmancote	8,100.00	29.68	140.60	170.28
Horsham Town - Special charge	279,089.00	24.40	140.60	165.00

being the amounts given by adding to the amount at (f) above the amounts of the special items relating to the dwellings in those parts of the Council's area mentioned 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.

4. To note that the County Council have proposed precepts and the Sussex Police and Crime Commissioner has notified 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:

Band Authority	A	B	C	D	E	F	G	H
West Sussex County Council	837.06	976.57	1,116.08	1,255.59	1,534.61	1,813.63	2,092.65	2,511.18

Band Authority	A	B	C	D	E	F	G	H
Sussex Police and Crime Commissioner	102.61	119.71	136.81	153.91	188.11	222.31	256.52	307.82

The Horsham District Figures are shown below:-

Band Authority	A	B	C	D	E	F	G	H
Horsham District Council	93.73	109.36	124.98	140.60	171.84	203.09	234.33	281.20

5. That, having calculated the aggregate in each case of the amounts at 3 and 4 above 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 2017/18 for each part of its area and for each of the categories of dwellings:

BAND	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Amberley	1,072.88	1,251.70	1,430.51	1,609.32	1,966.94	2,324.57	2,682.20	3,218.64
Ashington	1,091.38	1,273.29	1,455.18	1,637.07	2,000.86	2,364.66	2,728.46	3,274.15
Ashurst	1,083.58	1,264.18	1,444.78	1,625.37	1,986.56	2,347.75	2,708.95	3,250.74
Billingshurst	1,078.55	1,258.31	1,438.07	1,617.82	1,977.33	2,336.85	2,696.37	3,235.65
Bramber	1,067.99	1,246.00	1,423.99	1,601.99	1,957.98	2,313.98	2,669.98	3,203.98
Broadbridge Heath	1,066.13	1,243.82	1,421.51	1,599.19	1,954.56	2,309.94	2,665.32	3,198.38
Coldwaltham	1,055.39	1,231.29	1,407.19	1,583.08	1,934.87	2,286.67	2,638.47	3,166.16
Colgate	1,043.79	1,217.76	1,391.72	1,565.68	1,913.60	2,261.54	2,609.47	3,131.36
Cowfold	1,083.03	1,263.54	1,444.04	1,624.54	1,985.54	2,346.56	2,707.57	3,249.08
Henfield	1,085.49	1,266.42	1,447.33	1,628.24	1,990.07	2,351.90	2,713.74	3,256.48
Itchingfield	1,087.14	1,268.34	1,449.52	1,630.71	1,993.08	2,355.47	2,717.85	3,261.42
Lower Beeding	1,074.01	1,253.01	1,432.01	1,611.01	1,969.01	2,327.01	2,685.02	3,222.02
North Horsham	1,056.21	1,232.25	1,408.28	1,584.31	1,936.37	2,288.44	2,640.52	3,168.62
Nuthurst	1,057.10	1,233.29	1,409.47	1,585.65	1,938.01	2,290.38	2,642.75	3,171.30
Parham	1,054.53	1,230.29	1,406.04	1,581.79	1,933.30	2,284.81	2,636.32	3,163.59
Pulborough	1,084.10	1,264.80	1,445.48	1,626.16	1,987.52	2,348.89	2,710.26	3,252.31
Rudgwick	1,066.60	1,244.37	1,422.14	1,599.90	1,955.42	2,310.96	2,666.50	3,199.80
Rusper	1,055.35	1,231.25	1,407.14	1,583.02	1,934.80	2,286.59	2,638.37	3,166.05
Shermanbury	1,078.92	1,258.75	1,438.56	1,618.38	1,978.01	2,337.66	2,697.30	3,236.76
Shipley	1,061.98	1,238.99	1,415.98	1,592.98	1,946.96	2,300.96	2,654.96	3,185.95
Slinfold	1,073.21	1,252.09	1,430.96	1,609.82	1,967.55	2,325.29	2,683.04	3,219.64
Southwater	1,095.60	1,278.20	1,460.80	1,643.39	2,008.59	2,373.79	2,738.99	3,286.79
Steyning	1,097.02	1,279.87	1,462.70	1,645.54	2,011.21	2,376.88	2,742.56	3,291.07
Storrington & Sullington	1,067.89	1,245.87	1,423.85	1,601.83	1,957.79	2,313.75	2,669.72	3,203.66
Thakeham	1,067.55	1,245.48	1,423.40	1,601.32	1,957.16	2,313.01	2,668.87	3,202.64
Upper Beeding	1,096.87	1,279.69	1,462.50	1,645.31	2,010.92	2,376.55	2,742.18	3,290.61
Warnham	1,075.33	1,254.55	1,433.77	1,612.99	1,971.42	2,329.87	2,688.31	3,225.98
Washington	1,058.27	1,234.65	1,411.03	1,587.40	1,940.15	2,292.91	2,645.67	3,174.80
West Chiltington	1,072.45	1,251.20	1,429.94	1,608.68	1,966.15	2,323.64	2,681.13	3,217.35
West Grinstead	1,066.93	1,244.76	1,422.58	1,600.40	1,956.04	2,311.69	2,667.34	3,200.80
Wiston	1,060.59	1,237.36	1,414.12	1,590.88	1,944.41	2,297.94	2,651.47	3,181.77
Woodmancote	1,053.19	1,228.73	1,404.25	1,579.78	1,930.84	2,281.91	2,632.97	3,159.57
Horsham Town - Special charge	1,049.67	1,224.62	1,399.56	1,574.50	1,924.38	2,274.27	2,624.17	3,149.00

6. To note that the Council 's basic amount of Council Tax for 2017/18 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

Horsham District Council Tax Band D

2016/17	2017/18	Council Tax increase
41.72	£145.28	2.5%

As the billing Authority the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2017/18 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 522K Local Government Act 1992.

7. There are no changes to the Council Tax discount policies.

Reasons for Recommendations

To meet the Council's statutory requirement to set a Council Tax.

Background Papers

Report to Cabinet 26 January 2017

Consultation

None

Wards Affected

All

Contact

Dominic Bradley, Head of Finance ext. 5302

Background Information

1 Introduction

- 1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2017/18.

Background / actions taken to date

- 1.2 The Cabinet met on 26 January 2017 and received a report from the Director of Corporate Resources on the 2017/18 Budget and the Medium Term Financial Strategy. The report was accepted and recommendations made to Council to agree the revenue and capital budgets for 2017/18 and the Special Expenses for the unparished area. The recommendation was to increase the District-wide Council Tax by 2.5% from £137.17 to £140.60 and set the Special Charge on the unparished area at £24.40.

2 Statutory and Policy Background

- 2.1 The statutory requirements for the Council Tax resolution are contained in the Local Government Finance Act 1992 as amended by the Localism Act 2011. The Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 came into force on 25 February 2014 and require that immediately after any vote is taken at a budget decision meeting of an authority there must be recorded in the minutes of the proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.

3 Details

- 3.1 Precept requirements have been received from all the parishes within the district and from West Sussex County Council and the Sussex Police and Crime Commissioner. These figures, together with the proposed District tax and Special Charge are incorporated in the detailed tables included in the Council Tax resolution.
- 3.2 The Council Tax discount policies remain unchanged as summarised below:
- Horsham District Council will not award any discount period on empty and unfurnished homes; 100% council tax will be payable.
 - Horsham District Council will not award any discretionary discount for vacant property; 100% council tax will be payable.
 - Horsham District Council has determined that Council Tax payable in respect of long-term empty properties (over 2 years) will be 100% of Council Tax due plus an additional premium of 50% of Council Tax due.
 - Horsham District Council will not award a Council Tax discount on second homes; 100% council tax will be payable.

Further information and detail is available on the Census website at <http://revsandbens.centralsussex.gov.uk>

4 Other courses of action considered but rejected

- 4.1 The Council is required to set a Council Tax. No other course of action has been considered.

5 Resource consequences

- 5.1 The financial consequences of the proposed budget have been included in the report to Cabinet. The staffing consequences of the proposed budget have been included in the report to Cabinet.

6 Legal consequences

- 6.1 There are no legal consequences as a result of this report.

7 Risk assessment

- 7.1 The Council's reliance on central government controlled funding and balancing the Medium Term Financial Strategy is captured on the Corporate Risk Register at CRR01. This is regularly reviewed and updated and is monitored at Audit Committee on a quarterly basis.

8 Other considerations

- 8.1 There are no consequences of any action proposed in respect of Crime & Disorder; Human Rights; Equality & Diversity and Sustainability.