

# Report to Council

24th February 2016

By the Cabinet Member for Finance and Assets



## DECISION REQUIRED

Not exempt

### COUNCIL TAX RESOLUTION 2016/17

## Executive Summary

This report seeks approval to the formal 2016/17 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 1.2% from £135.54 to £137.17 and to set the Special Charge in the unparished area at £23.93. 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 2016/17 be noted
  - a. for the whole Council area as 58,207.9 (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	2016/17 tax base
Amberley	313.6
Ashington	1,119.6
Ashurst	147.0
Billingshurst	3,664.4
Bramber	411.1
Broadbridge Heath	1,819.0
Coldwaltham	462.5
Colgate	796.0
Cowfold	812.0
Henfield	2,417.8
Itchingfield	696.9
Lower Beeding	531.7
North Horsham	8,421.4
Nuthurst	1,022.8
Parham	120.5
Pulborough	2,466.9
Rudgwick	1,326.6
Rusper	779.6
Shermanbury	284.4
Shipley	607.8
Slinfold	847.1
Southwater	4,200.0
Steyning	2,559.2
Storrington & Sullington	3,170.9
Thakeham	854.4
Upper Beeding	1,428.2
Warnham	959.2
Washington	1,037.2
West Chiltington	2,183.1
West Grinstead	1,313.0
Wiston	97.1
Woodmancote	271.3
Horsham Town	11065.6
Total	58,207.9

2. That the Council Tax requirement for the Council's own purposes for 2016/17 (excluding Special Expenses and Parish precepts) is £137.17.
3. That the following amounts be calculated for the year 2016/17 in accordance with Sections 31 to 36 of the Act:

- (a) £87,052,606.00 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) £76,133,902.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £10,918,704.00 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) £187.58 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) £2,934,256.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
- (f) £137.17 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	17,935.00	57.19	137.17	194.36
Ashington	92,737.00	82.83	137.17	220.00
Ashurst	10,989.00	74.78	137.17	211.95
Billingshurst	280,790.00	76.63	137.17	213.80
Bramber	20,876.00	50.78	137.17	187.95
Broadbridge Heath	87,985.00	48.37	137.17	185.54
Coldwaltham	13,988.00	30.25	137.17	167.42
Colgate	12,400.00	15.58	137.17	152.75
Cowfold	37,288.64	45.92	137.17	183.09
Henfield	175,050.00	72.40	137.17	209.57
Itchingfield	54,477.00	78.17	137.17	215.34
Lower Beeding	12,307.00	23.15	137.17	160.32
North Horsham	282,726.00	33.57	137.17	170.74
Nuthurst	33,245.00	32.50	137.17	169.67
Parham	3,860.00	32.04	137.17	169.21
Pulborough	180,010.00	72.97	137.17	210.14
Rudgwick	62,848.00	47.37	137.17	184.54
Rusper	25,100.00	32.20	137.17	169.37
Shermanbury	16,500.00	58.01	137.17	195.18
Shipley	25,694.66	42.27	137.17	179.44
Slinfold	49,760.00	58.74	137.17	195.91
Southwater	324,468.00	77.25	137.17	214.42
Steyning	238,793.86	93.31	137.17	230.48
Storrington & Sullington	164,000.00	51.72	137.17	188.89
Thakeham	37,615.00	44.03	137.17	181.20
Upper Beeding	125,000.00	87.53	137.17	224.70
Warnham	58,139.38	60.61	137.17	197.78
Washington	37,930.40	36.57	137.17	173.74
West Chiltington	110,526.00	50.63	137.17	187.80
West Grinstead	64,227.00	48.92	137.17	186.09
Wiston	4,128.00	42.52	137.17	179.69
Woodmancote	8,100.00	29.86	137.17	167.03
Horsham Town - Special charge	264,762.00	23.93	137.17	161.10

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:

<b>Band Authority</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
West Sussex County Council	805.26	939.47	1,073.68	1,207.89	1,476.31	1,744.73	2,013.15	2,415.78

<b>Band Authority</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Sussex Police and Crime Commissioner	99.27	115.82	132.36	148.91	182.00	215.09	248.18	297.82

The Horsham District Figures are shown below:-

<b>Band Authority</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Horsham District Council	91.45	106.69	121.93	137.17	167.65	198.13	228.62	274.34

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 2016/17 for each part of its area and for each of the categories of dwellings:

<b>BAND</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Amberley	1,034.11	1,206.46	1,378.81	1,551.16	1,895.86	2,240.56	2,585.27	3,102.33
Ashington	1,051.20	1,226.40	1,401.59	1,576.80	1,927.19	2,277.59	2,628.00	3,153.60
Ashurst	1,045.83	1,220.14	1,394.44	1,568.75	1,917.36	2,265.96	2,614.58	3,137.50
Billingshurst	1,047.06	1,221.58	1,396.08	1,570.60	1,919.61	2,268.63	2,617.66	3,141.19
Bramber	1,029.83	1,201.48	1,373.11	1,544.75	1,888.03	2,231.30	2,574.58	3,089.50
Broadbridge Heath	1,028.23	1,199.60	1,370.96	1,542.34	1,885.08	2,227.82	2,570.56	3,084.68
Coldwaltham	1,016.14	1,185.51	1,354.86	1,524.22	1,862.93	2,201.64	2,540.36	3,048.43
Colgate	1,006.37	1,174.10	1,341.82	1,509.55	1,845.00	2,180.45	2,515.91	3,019.10
Cowfold	1,026.59	1,197.70	1,368.79	1,539.89	1,882.08	2,224.28	2,566.48	3,079.78
Henfield	1,044.25	1,218.29	1,392.33	1,566.37	1,914.45	2,262.53	2,610.62	3,132.74
Itchingfield	1,048.10	1,222.78	1,397.46	1,572.14	1,921.51	2,270.87	2,620.24	3,144.29
Lower Beeding	1,011.41	1,179.98	1,348.54	1,517.12	1,854.25	2,191.38	2,528.53	3,034.23
North Horsham	1,018.36	1,188.09	1,357.81	1,527.54	1,866.99	2,206.44	2,545.90	3,055.08
Nuthurst	1,017.65	1,187.26	1,356.86	1,526.47	1,865.69	2,204.90	2,544.12	3,052.95
Parham	1,017.34	1,186.90	1,356.45	1,526.01	1,865.12	2,204.22	2,543.34	3,052.01
Pulborough	1,044.63	1,218.73	1,392.83	1,566.94	1,915.14	2,263.35	2,611.56	3,133.88
Rudgwick	1,027.56	1,198.83	1,370.08	1,541.34	1,883.86	2,226.38	2,568.91	3,082.69
Rusper	1,017.44	1,187.02	1,356.59	1,526.17	1,865.31	2,204.46	2,543.61	3,052.33
Shermanbury	1,034.65	1,207.10	1,379.53	1,551.98	1,896.86	2,241.74	2,586.63	3,103.96
Shipley	1,024.16	1,194.86	1,365.55	1,536.24	1,877.63	2,219.01	2,560.41	3,072.49
Slinfold	1,035.14	1,207.67	1,380.18	1,552.71	1,897.75	2,242.79	2,587.85	3,105.42
Southwater	1,047.48	1,222.07	1,396.64	1,571.22	1,920.38	2,269.54	2,618.71	3,142.45
Steyning	1,058.19	1,234.55	1,410.91	1,587.28	1,940.00	2,292.73	2,645.47	3,174.56
Storrington & Sullington	1,030.46	1,202.21	1,373.94	1,545.69	1,889.17	2,232.66	2,576.15	3,091.38
Thakeham	1,025.33	1,196.22	1,367.10	1,538.00	1,879.77	2,221.54	2,563.33	3,075.99
Upper Beeding	1,054.33	1,230.06	1,405.77	1,581.50	1,932.94	2,284.38	2,635.83	3,162.99
Warnham	1,036.39	1,209.12	1,381.85	1,554.58	1,900.04	2,245.50	2,590.97	3,109.16
Washington	1,020.36	1,190.42	1,360.48	1,530.54	1,870.66	2,210.77	2,550.90	3,061.08
West Chiltington	1,029.73	1,201.36	1,372.97	1,544.60	1,887.84	2,231.08	2,574.33	3,089.20
West Grinstead	1,028.59	1,200.03	1,371.45	1,542.89	1,885.75	2,228.61	2,571.48	3,085.77
Wiston	1,024.33	1,195.05	1,365.76	1,536.49	1,877.93	2,219.37	2,560.82	3,072.98
Woodmancote	1,015.89	1,185.20	1,354.51	1,523.83	1,862.45	2,201.08	2,539.71	3,047.66
Horsham Town - Special charge	1,011.93	1,180.59	1,349.24	1,517.90	1,855.20	2,192.51	2,529.83	3,035.79

6. To note that the Council 's basic amount of Council Tax for 2016/17 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

Horsham District Council Tax Band D

<b>2015/16</b>	<b>2016/17</b>	<b>Council Tax increase</b>
40.03	£141.71	1.20%

As the billing Authority the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2016/17 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 522K Local Government Act 1992.

7. To note that from 1 April 2016, changes to the Council Tax discount policies will affect empty properties in classes C and D, relating to unfurnished and vacant property and for uninhabitable property and the current discounts will be removed. This was previously approved at the Council meeting on 9th December 2015.

## **Reasons for Recommendations**

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

<b>Background Papers</b>	<b>Report to Cabinet 28<sup>th</sup> January 2016 Report to Council 9<sup>th</sup> December 2015</b>
<b>Consultation</b>	<b>None</b>
<b>Wards Affected</b>	<b>All</b>
<b>Contact</b>	<b>Dominic Bradley, Head of Finance ext. 5302</b>

## **Background Information**

### **1 Introduction**

#### **The purpose of this report**

- 1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2016/17.

#### **Background/Actions taken to date**

- 1.2 The Cabinet met on 28<sup>th</sup> January 2016 and received a report from the Director of Corporate Resources on the 2016/17 Budget and the Medium Term Financial Strategy. The report was accepted and recommendations made to Council to agree the revenue and capital budgets for 2016/17 and the Special Expenses for the unparished area. The recommendation was to increase the District-wide Council Tax by 1.2% from £135.54 to £137.17 and set the Special Charge on the unparished area at £23.93.

### **2 Statutory and Policy Background**

#### **Statutory 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<sup>th</sup> 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 From 1 April 2016, the Council Tax discount policies for empty properties in classes C and D, relating to unfurnished and vacant property and for uninhabitable property, will change and will be removed. This was previously approved at the Council meeting on 9th December 2015. In summary:
  - 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.



The other policies remain unchanged, as summarised below:

- 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 Staffing Consequences**

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

#### **6 Financial Consequences**

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

**Consequences of the Proposed Action**

<p>What are the risks associated with the proposal?</p> <p>Risk Assessment attached No</p>	<p>CRR01 Financial Source: The Council is reliant on Central Government funding. Event: Grant funding from Central Government is less generous than assumed in the MTFS plan.</p>
<p>How will the proposal help to reduce Crime and Disorder?</p>	<p>There is no specific impact on Crime and Disorder.</p>
<p>How will the proposal help to promote Human Rights?</p>	<p>There is no specific impact on Human Rights.</p>
<p>What is the impact of the proposal on Equality and Diversity?</p> <p>Equalities Impact Assessment attached Yes/No/Not relevant</p>	<p>There is no specific impact on Equality and Diversity.</p>
<p>How will the proposal help to promote Sustainability?</p>	<p>There is no specific impact on sustainability.</p>