



<b>Full Council</b>	<b>Thursday, 22 February 2018</b>	<b>Matter for Information and Decision</b>
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**Title:** **Council Tax Setting 2018/19**

**Author(s):** **Stephen Hinds (Director of Finance & Transformation / Section 151 Officer)**

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**1. Introduction**

- 1.1. The purpose of this report is for the Council to set the amount of Council Tax for its area in accordance with section 30(s) of the Local Government Finance Act 1992, as amended by the Localism Act 2011.
- 1.2. Approval is sought for Oadby & Wigston Borough Council's net budget requirement of £6,398,924 and an associated Band D Council Tax for 2018/19 of £217.97.

**2. Recommendation(s)**

- 2.1. That it be noted that under powers delegated to the Chief Financial Officer, the Council has calculated the amount of 17,257.00 as its Council Tax base for the financial year 2018/19 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
- 2.2. That the Council Tax Requirement for the Council's own purposes for 2018/19 is £3,761,508.
- 2.3. The following amounts be calculated by the Council for the year 2018/19 in accordance with sections 30 to 306 (as amended) of the Local Government Finance Act 1992:
- 2.3.a. £18,604,195 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(2) of the Act.
- 2.3.b. £14,842,687 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(3) of the Act.
- 2.3.c. £3,761,508 being the amount by which the aggregate at 2.3.a. above exceeds the aggregate at 2.3.b above, calculated by the Council, in accordance with section 31 A (4) of the Act, as its Council Tax Requirement for the year.
- 2.3.d. £217.97 being the amount at 2.3.c divided by the amount a 1 above, calculated by the Council, in accordance with section 31 B of the Act, as the basic amount of its Council Tax for the year.
- 2.3.e. **Valuation Bands**

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
145.31	169.53	193.75	<b>217.97</b>	266.41	314.85	363.28	435.94

Being the amounts given by multiplying the amount at 2.3.d. 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 amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 2.4. That it is noted that for the year 2018/19, the Police and Crime Commissioner for Leicestershire, and the Leicester, Leicestershire and Rutland 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 shown below and that Leicestershire County Council have indicated that their provisional precept will be confirmed on 21 February 2018.

#### Precepting Authorities - Valuation Bands

<b>Leicestershire County Council</b>							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
828.40	966.47	1104.53	1242.60	1518.74	1794.87	2071.00	2485.20
<b>Police and Crime Commissioner for Leicestershire and Leicester</b>							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
132.82	154.96	177.09	199.23	243.50	287.78	332.05	398.46
<b>Leicestershire and Rutland Combined Fire Authority</b>							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
43.14	50.33	57.52	64.71	79.09	93.47	107.85	129.42

- 2.5. That having calculated the aggregate in each case of the amounts at 2.3 (e) and 2.4 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 2018/19 each of the categories of dwellings shown below'.

#### Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
1,149.67	1,341.29	1,532.89	1,724.51	2,107.74	2,490.97	2,874.18	3,449.02

### 3. Information

- 3.1. Section 30 of the Local Government Finance Act 1992 requires the Council to set amounts of Council tax at taxpayer level for each category of dwelling (i.e. Council Tax Band) before 11 March in the preceding financial year. At the time of writing, the Police and Crime Commissioner for Leicestershire and Leicester and the Leicestershire and Rutland Combined Fire Authority had already set their Council Tax increases for 2018/19. Leicestershire County Council is due to agree its increase on 21 February.
- 3.2. The increases (including the indicative increase for Leicestershire County Council) are as follows:

<b>Preceptor</b>	<b>% - Age Increase</b>
Leicestershire County Council (Provisional)	5.99%
Police and Crime Commissioner for Leicestershire and Leicester	6.41%
Leicestershire and Rutland Combined Fire Authority	2.98%

- 3.3. The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. "Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely County Councils in England, District Councils for an area in England for which there is no County Council, London Borough Councils, the Common Council of the City of London and the Council of the Isles of Scilly. The offer is the option of an adult social care authority being able to charge an additional "precept" on its Council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20.
- 3.4. Leicestershire County Council has provisionally set a 3% adult social care levy in 2018/19. Their final decision will be reported to Council verbally by the to the Chief Financial Officer before Members are asked to vote on the recommendations above.
- 3.5. In total, the average Council Tax (Band D) for 2018/19 (assuming that Leicestershire County Council confirms its proposed precepts) will be 5.53%, comprising:

<b>Preceptor</b>	<b>Band D Council Tax</b>	<b>% - Age Increase</b>
Leicestershire County Council	£1,242.60	5.99%
Police and Crime Commissioner for Leicestershire and Leicester	£199.23	6.41%
Leicestershire and Rutland Combined Fire Authority	£64.71	2.98%
Oadby & Wigston Borough Council	£217.97	2.99%
<b>TOTAL</b>	<b>£1,724.51</b>	<b>5.53%</b>

- 3.6. The table below shows the respective proportions year on year:-

*(Continued overleaf)*

	<b>11/12</b>		<b>12/13</b>		<b>13/14</b>		<b>14/15</b>	
	£	%	£	%	£	%	£	%
<b>L.C.C</b>	1,063.00	71.4	1,063.00	71.2	1,063.00	71.0	1,063.00	70.8
<b>L.P.P.C</b>	169.63	11.4	173.87	11.6	173.87	11.6	176.48	11.8
<b>L.F.A</b>	53.38	3.6	53.38	3.6	58.38	3.9	59.25	3.9
<b>OWBC</b>	202.60	13.6	202.60	13.6	202.60	13.5	202.60	13.5
<b>Total</b>	<b>1,488.61</b>		<b>1,492.85</b>		<b>1,497.85</b>		<b>1,501.33</b>	
	<b>15/16</b>		<b>16/17</b>		<b>17/18</b>		<b>18/19</b>	
	£	%	£	%	£	%	£	%
<b>L.C.C</b>	1,084.15	71.0	1,127.40	71.4	1,172.38	71.7	1,242.60	72.1
<b>L.P.P.C.</b>	180.00	11.8	183.58	11.6	187.23	11.5	199.23	11.6
<b>L.F.A</b>	60.43	4.0	61.62	3.9	62.84	3.8	64.71	3.8
<b>OWBC</b>	202.60	13.3	206.63	13.1	211.63	13.0	217.97	12.6
<b>Total</b>	<b>1,527.18</b>		<b>1,579.23</b>		<b>1,634.08</b>		<b>1,724.51</b>	

- 3.7. Under Section 65 of the Local Government Finance Act 1992, the Council is required to consult National Non-Domestic Ratepayers, within the area of the Borough, on proposed revenue and capital expenditure for the financial year 2018/19.
- 3.8. As the Council is unable to influence the amount that the commercial sector is required to pay in business rates, it is difficult to make this consultation meaningful. By forwarding details of the proposed budget to the Leicester Chamber of Commerce and the Federation of Small Businesses for circulation amongst their members, who constitute a cross section of all sizes and types of businesses, this obligation has been met for 2018/19. Any feedback arising will be reported to the Council meeting.
- 3.9. Although the information contained in this report was accurate at the time of writing not all the major precept bodies had formally approved their Council Tax. Should there be any changes to the figures in this report Members will be informed at the meeting.

#### **Background Documents:**

None.

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<b>Implications</b>   Council Tax Setting 2018/2019	
<b>Finance</b>	The financial implications are as set out in the report.
<b>Stephen Hinds</b> (Director of Finance & Transformation / Section 151 Officer)	
<b>Legal</b>	This report is satisfactory.
<b>David Gill</b> (Head of Law & Governance / Monitoring Officer)	
<b>Corporate Risk(s) (CR)</b>	<input checked="" type="checkbox"/> <b>Decreasing Financial Resources (CR1)</b> <input checked="" type="checkbox"/> <b>Reputation Damage (CR4)</b> <input checked="" type="checkbox"/> <b>Regulatory Governance (CR6)</b>
<b>Stephen Hinds</b> (Director of Finance & Transformation / Section 151 Officer)	
<b>Corporate Priorities (CP)</b>	<input checked="" type="checkbox"/> <b>An Inclusive and Engaged Borough (CP1)</b> <input checked="" type="checkbox"/> <b>Effective Service Provision (CP2)</b>
<b>Stephen Hinds</b> (Director of Finance & Transformation / Section 151 Officer)	
<b>Vision &amp; Values (V)</b>	<input checked="" type="checkbox"/> <b>"A Strong Borough Together" (Vision)</b> <input checked="" type="checkbox"/> <b>Accountability (V1)</b> <input checked="" type="checkbox"/> <b>Customer Focus (V5)</b>
<b>Stephen Hinds</b> (Director of Finance & Transformation / Section 151 Officer)	
<b>Equalities &amp; Equality Assessment(s) (EA)</b>	There are no equalities implications arising from this report.
<b>Stephen Hinds</b> (Director of Finance & Transformation / Section 151 Officer)	<input checked="" type="checkbox"/> <b>Not Applicable (EA)</b>