



COUNCIL AGENDA

Date: Tuesday, 20 February 2018

Time: 7.15 pm

Venue: The Arts Centre, Pavilion Gardens, Buxton

Please find below an additional report which was unavailable when the agenda was published.

8. To set the Council Tax for the financial year beginning 1 April 2018 (**Pages 3 - 14**)

SIMON BAKER
CHIEF EXECUTIVE

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HIGH PEAK BOROUGH COUNCIL

Report to Council

20th February 2018

TITLE:	Setting of the Council Tax 2018/19
EXECUTIVE COUNCILLOR:	Cllr Emily Thrane – Executive Councillor for Finance & Operational Services
CONTACT OFFICER:	Andrew Stokes - Executive Director and Chief Finance Officer
WARDS INVOLVED:	All

1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2018/19 in line with current legislation.

2. Recommendations

- 2.1 That the following amounts be now calculated by the Council in accordance with Sections 31A and 31B of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):

- (a) £50,955,517 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act. (**Gross Expenditure on General Fund Services, and Parish Precepts**)
- (b) £44,745,640 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (**Gross Income including External Financing and the Use of Reserves**)
- (c) £6,209,877 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above calculated by the Council, in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year (**Amount to be Funded from Council Tax**)

- (d) £205.56 being the amount at (c) above divided by the tax base, calculated by the Council, in accordance with Section 31 (B) of the Act, as the basic amount of its Council Tax for the year. **(Average Local Council Tax)**
- (e) Appendix B being Council Tax for the HPBC Borough divided by the tax base plus the Parish Precept and any amounts of special items relating to dwellings in those parts of the Council's area divided the local tax base. **(Band D Charges for each Parish)**
- (f) Appendix C being the amounts given by multiplying the amount at (e) above by the number which, in the proportion 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 as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands **(Charges for all Bands)**
- (g) Appendix D being the aggregate of the local charges in (f) above and the amounts levied by major precepting authorities. **(Total Council Tax charge for each Band in each Parish)**

3. Executive Summary

- 3.1 The average council tax to be charged to taxpayers in Band D can be summarised as follows:

Element	2017/18 Charge	2018/19 Charge	Increase (Decrease)	
	£	£	£	%
High Peak Borough Council	181.11	186.36	5.25	2.90
Parish and Town Councils*	18.67	19.20	0.53	2.84
Average Local Council Tax	199.78	205.56	5.78	2.89
Derbyshire County Council	1,211.66	1,272.12	60.46	4.99
Office of the Police & Crime Commissioner for Derbyshire	180.60	192.60	12.00	6.64
Derbyshire Fire & Rescue Authority	72.58	74.74	2.16	2.98
Total Council Tax	1,664.62	1,745.02	80.40	4.83

* Parish and Town Council charges vary between parishes and are shown as average values in the above for illustration purposes.

4. How this report links with Corporate Priorities

- 4.1 Not applicable

5. Options

- 5.1 There are no options to consider as this report formally sets the Council Tax following resolutions of all of the relevant precepting authorities.

6. Implications

6.1 Community Safety

None.

6.2 Employees

None.

6.3 Equalities

None.

6.4 Financial

The subject of the report.

6.5 Legal

None.

6.6 Sustainability
None.

6.7 Internal and External Consultation:
None.

6.8 Risk Assessment:
Not applicable

ANDREW P STOKES
Executive Director (Transformation) & Chief Finance Officer

Background Papers

Localism Act 2011
Local Government Finance Act 1992
Local Authorities Finance Settlement 2017/18
Budget Working Papers

Location

Finance and Performance
Buxton Town Hall

Contact

Claire Hazeldene
Finance and Procurement
Manager
Tel: (01538) 395400 Ext. 4191

7 Background and Introduction

- 7.1 As a borough council, High Peak Borough Council is responsible for the billing and collection of all council tax due from local taxpayers. This means that the Council has to collect council tax to cover not only its own services but also the precepts set by other authorities. The Council Tax levied is therefore made up of six elements:
- High Peak Borough Council element
 - Parish precepts
 - Derbyshire County Council precept
 - Police & Crime Commissioner for Derbyshire precept
 - Derbyshire Fire & Rescue Authority precept
- 7.2 The setting of the council tax follows a prescribed timetable. The process commences with the setting of the tax base in November, and ends with the formal setting of the Council Tax, which has to be completed by no later than 11th March.
- 7.3 The procedure has to adhere to the requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011) and the level of council tax is directly related to the net expenditure of the Council after deducting income from central government grant and other sources of income. Council resolutions also have to adhere to the requirements of legislation and recommendations are therefore written in formal language.

8 Council Tax Base & Collection Fund Surplus

- 8.1 The council tax base for the year 2018/19 is 30,210. A breakdown of the calculation by parish can be seen in column 1 of Appendix A.
- 8.2 After taking into account previous re-distributions, the Collection Fund for Council Tax is predicted to have a surplus at 31st March 2018 of £253,040. The surplus is shared amongst the major precepting authorities i.e. Derbyshire County Council, Police & Crime Commissioner for Derbyshire, Derbyshire Fire & Rescue Authority and this Council. The redistribution is made in proportion to the level of each authority's precept for the year. This Council's share of the surplus is £30,370.

9 High Peak Borough Council Tax

- 9.1 On 16th February 2018, the Executive recommended a Borough council tax increase of 2.9%. This involved setting a General Fund Budget of £10,427,240

9.2 The amount of council tax that the Borough Council is to levy is:

	TOTAL
	£
Total Budget	10,427,240
Less Contribution from Balances / Reserves	(1,811,090)
Less Council Tax Collection Fund Surplus (HPBC Share)	(30,370)
Less Business Rates Collection Fund Deficit (HPBC Share)	1,067,440
Net Expenditure to be financed	9,653,220
Less Business Rates Retention	(3,491,470)
Less External Financing	(531,810)
Total Requirement from Borough council tax	5,629,940

9.3 The Band D Council Tax is therefore £186.36 (The total requirement from Borough Council Tax divided by the tax base of 30,210). This represents an increase of £5.25 (2.9%) on last year.

10 Parish Council Precepts

10.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes is £579,937.39, which produces an average Band D Council Tax of £19.20. The actual amount levied will vary from parish to parish. A detailed breakdown of the precept requirements and the band D charge for each parish can be seen in columns 2 and 3 of Appendix A.

11 Derbyshire County Council Precepts

11.1 The precept demand issued by Derbyshire County Council is £38,430,720 which produces a Band D council tax of £1,272.12. This represents an increase of £60.46 (4.99%) when compared to the level of tax levied in 2017/18. This increase is made up of £24.23 (2.0%) in respect of Adult Social Care and £36.23 (2.99%) in respect of general Council Tax.

12 Office of the Police & Crime Commissioner for Derbyshire Precept

12.1 In December 2017 the Government announced that in 2018/19 Police and Crime Commissioners would be able to raise their precept by up to £12. In line with this, the precept demand issued by Police & Crime Commissioner for Derbyshire is £5,818,446 which produces a Band D council tax of £192.60.

This represents an increase of £12.00 (6.64%) when compared to the level of tax levied in 2017/18.

13 Derbyshire Fire and Rescue Authority Precept

- 13.1 The Derbyshire Fire and Rescue Authority precept demand is £2,257,895 which produces a Band D council tax of £74.74. This represents an increase of £2.16 (2.98%) when compared with the level of precept for 2017/18.

Parish Councils 2018/19

	Tax Base	Parish Precept	Band D Charge
Bamford with Thornhill	591	12,843.00	21.73
Brough & Shatton	74	0.00	0.00
Buxton, Hadfield & Glossop	15,801	0.00	0.00
Castleton	275	11,630.00	42.29
Chapel-en-le-Frith	3,223	116,511.00	36.15
Charlesworth	949	10,852.68	11.44
Chinley, Buxworth & Brownside	1,056	52,810.56	50.01
Chisworth	145	4,573.30	31.54
Derwent & Hope Woodlands	48	877.00	18.27
Edale	145	4,662.77	32.16
Hartington Upper Quarter	136	4,935.44	36.29
Hayfield	1,058	47,081.00	44.50
Hope With Aston	406	6,516.30	16.05
King Sterndale	51	0.00	0.00
New Mills	3,028	190,029.25	62.76
Peak Forest	147	7,000.00	47.62
Tintwistle	427	14,833.09	34.74
Whaley Bridge	2,305	90,782.00	39.38
Wormhill and Green Fairfield	345	4,000.00	11.59
TOTAL	30,210	£579,937.39	£19.20

APPENDIX B**Local Council Tax at Band D – 2018/19**

(Total of the Borough charge plus the named Town or Parish Council)

Parish	Borough & Parish
Bamford with Thornhill	£208.09
Brough & Shatton	£186.36
Buxton, Hadfield & Glossop	£186.36
Castleton	£228.65
Chapel-en-le-Frith	£222.51
Charlesworth	£197.80
Chinley, Buxworth & Brownside	£236.37
Chisworth	£217.90
Derwent & Hope Woodlands	£204.63
Edale	£218.52
Hartington Upper Quarter	£222.65
Hayfield	£230.86
Hope With Aston	£202.41
King Sterndale	£186.36
New Mills	£249.12
Peak Forest	£233.98
Tintwistle	£221.10
Whaley Bridge	£225.74
Wormhill and Green Fairfield	£197.95

APPENDIX C**Local Council Tax All Bands – 2018/19***(Total of the Borough charge plus the named Town or Parish Council)*

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	6	7	8	9	11	13	15	18
	£	£	£	£	£	£	£	£
Bamford with Thornhill	138.73	161.85	184.97	208.09	254.33	300.58	346.82	416.18
Brough & Shatton	124.24	144.95	165.65	186.36	227.77	269.19	310.60	372.72
Buxton, Hadfield & Glossop	124.24	144.95	165.65	186.36	227.77	269.19	310.60	372.72
Castleton	152.43	177.84	203.24	228.65	279.46	330.28	381.08	457.30
Chapel-en-le-Frith	148.34	173.07	197.78	222.51	271.95	321.41	370.85	445.02
Charlesworth	131.87	153.85	175.82	197.80	241.75	285.71	329.67	395.60
Chinley, Buxworth & Brownside	157.58	183.85	210.10	236.37	288.89	341.43	393.95	472.74
Chisworth	145.27	169.48	193.69	217.90	266.32	314.75	363.17	435.80
Derwent & Hope Woodlands	136.42	159.16	181.89	204.63	250.10	295.58	341.05	409.26
Edale	145.68	169.96	194.24	218.52	267.08	315.64	364.20	437.04
Hartington Upper Quarter	148.43	173.18	197.91	222.65	272.12	321.61	371.08	445.30
Hayfield	153.91	179.56	205.21	230.86	282.16	333.47	384.77	461.72
Hope With Aston	134.94	157.43	179.92	202.41	247.39	292.37	337.35	404.82
King Sterndale	124.24	144.95	165.65	186.36	227.77	269.19	310.60	372.72
New Mills	166.08	193.76	221.44	249.12	304.48	359.84	415.20	498.24
Peak Forest	155.99	181.99	207.98	233.98	285.97	337.97	389.97	467.96
Tintwistle	147.40	171.97	196.53	221.10	270.23	319.37	368.50	442.20
Whaley Bridge	150.49	175.58	200.65	225.74	275.90	326.07	376.23	451.48
Wormhill and Green Fairfield	131.97	153.96	175.95	197.95	241.94	285.93	329.92	395.90

APPENDIX D

Total Council Tax – 2018/19

(Total of the Borough, County, Police and Fire Service charges plus the named Town or Parish Council)

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	6	7	8	9	11	13	15	18
	£	£	£	£	£	£	£	£
Bamford with Thornhill	1,165.04	1,359.21	1,553.38	1,747.55	2,135.89	2,524.24	2,912.59	3,495.10
Brough & Shatton	1,150.55	1,342.31	1,534.06	1,725.82	2,109.33	2,492.85	2,876.37	3,451.64
Buxton, Hadfield & Glossop	1,150.55	1,342.31	1,534.06	1,725.82	2,109.33	2,492.85	2,876.37	3,451.64
Castleton	1,178.74	1,375.20	1,571.65	1,768.11	2,161.02	2,553.94	2,946.85	3,536.22
Chapel-en-le-Frith	1,174.65	1,370.43	1,566.19	1,761.97	2,153.51	2,545.07	2,936.62	3,523.94
Charlesworth	1,158.18	1,351.21	1,544.23	1,737.26	2,123.31	2,509.37	2,895.44	3,474.52
Chinley, Buxworth & Brownside	1,183.89	1,381.21	1,578.51	1,775.83	2,170.45	2,565.09	2,959.72	3,551.66
Chisworth	1,171.58	1,366.84	1,562.10	1,757.36	2,147.88	2,538.41	2,928.94	3,514.72
Derwent & Hope Woodlands	1,162.73	1,356.52	1,550.30	1,744.09	2,131.66	2,519.24	2,906.82	3,488.18
Edale	1,171.99	1,367.32	1,562.65	1,757.98	2,148.64	2,539.30	2,929.97	3,515.96
Hartington Upper Quarter	1,174.74	1,370.54	1,566.32	1,762.11	2,153.68	2,545.27	2,936.85	3,524.22
Hayfield	1,180.22	1,376.92	1,573.62	1,770.32	2,163.72	2,557.13	2,950.54	3,540.64
Hope With Aston	1,161.25	1,354.79	1,548.33	1,741.87	2,128.95	2,516.03	2,903.12	3,483.74
King Sterndale	1,150.55	1,342.31	1,534.06	1,725.82	2,109.33	2,492.85	2,876.37	3,451.64
New Mills	1,192.39	1,391.12	1,589.85	1,788.58	2,186.04	2,583.50	2,980.97	3,577.16
Peak Forest	1,182.30	1,379.35	1,576.39	1,773.44	2,167.53	2,561.63	2,955.74	3,546.88
Tintwistle	1,173.71	1,369.33	1,564.94	1,760.56	2,151.79	2,543.03	2,934.27	3,521.12
Whaley Bridge	1,176.80	1,372.94	1,569.06	1,765.20	2,157.46	2,549.73	2,942.00	3,530.40
Wormhill and Green Fairfield	1,158.28	1,351.32	1,544.36	1,737.41	2,123.50	2,509.59	2,895.69	3,474.82

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