

HIGH PEAK BOROUGH COUNCIL

Report to Council

20th February 2019

TITLE:	Setting of the Council Tax 2019/20
EXECUTIVE COUNCILLOR:	Cllr Emily Thrane – Executive Councillor for Finance & Operational Services
CONTACT OFFICER:	Andrew Stokes - Executive Director and Chief Finance Officer
WARDS:	All

1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2019/20 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) £47,111,276 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) £40,648,320 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) £6,462,956 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) £211.38 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	2018/19	2019/20	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
High Peak Borough Council	186.36	191.76	5.40	2.90
Parish and Town Councils*	19.20	19.62	0.42	2.19
Average Local Council Tax	205.56	211.38	5.82	2.83
Derbyshire County Council	1,272.12	1,322.88	50.76	3.99
Office of the Police & Crime Commissioner for Derbyshire	192.60	216.60	24.00	12.46
Derbyshire Fire & Rescue Service	74.74	76.22	1.48	1.98
Total Council Tax	1,745.02	1,827.08	82.06	4.70

* 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 2019/20
Budget Working Papers

Location

Finance and Performance
Buxton Town Hall

Contact

Claire Hazeldene
Finance and Procurement
Manager
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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 Service 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 2019/20 is 30,575. 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 2019 of £672,410. The surplus is shared amongst the major precepting authorities i.e. Derbyshire County Council, Police & Crime Commissioner for Derbyshire, Derbyshire Fire & Rescue Service 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 £79,210.

9 High Peak Borough Council Tax

- 9.1 On 14th February 2019, the Executive recommended a Borough council tax increase of 2.9%. This involved setting a General Fund Budget of £10,253,050.

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

	TOTAL
	£
Total Budget	10,253,050
Less Contribution from Balances / Reserves	(5,010)
Less Council Tax Collection Fund Surplus (HPBC Share)	(79,210)
Less Business Rates Collection Fund Surplus (HPBC Share)	(107,670)
Net Expenditure to be financed	10,061,160
Less Business Rates Retention	(3,638,050)
Less External Financing	(560,050)
Total Requirement from Borough council tax	5,863,060

9.3 The Band D Council Tax is therefore £191.76 (The total requirement from Borough Council Tax divided by the tax base of 30,575). This represents an increase of £5.40 (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 £599,896.44, which produces an average Band D Council Tax of £19.62. 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 £40,446,982 which produces a Band D council tax of £1322.88. This represents an increase of £50.76 (3.99%) when compared to the level of tax levied in 2018/19. This increase is made up of £25.44 (2.0%) in respect of Adult Social Care and £25.32 (1.99%) in respect of general Council Tax.

12 Office of the Police & Crime Commissioner for Derbyshire Precept

12.1 In December 2018 the Government announced that in 2019/20 Police and Crime Commissioners would be able to raise their precept by up to £24. In line with this, the precept demand issued by Police & Crime Commissioner for Derbyshire is £6,622,545 which produces a Band D council tax of £216.60.

This represents an increase of £24.00 (12.46%) when compared to the level of tax levied in 2018/19.

13 Derbyshire Fire and Rescue Service Precept

- 13.1 The Derbyshire Fire and Rescue Service precept demand is £2,330,427 which produces a Band D council tax of £76.22. This represents an increase of £1.48 (1.98%) when compared with the level of precept for 2018/19.

APPENDIX A**Parish Councils 2019/20**

	Tax Base	Parish Precept	Band D Charge
Bamford with Thornhill	599	12,843.00	21.44
Brough & Shatton	73	0.00	0.00
Buxton, Hadfield & Glossop	16,027	0.00	0.00
Castleton	277	8,980.71	32.42
Chapel-en-le-Frith	3,330	120,379.00	36.15
Charlesworth	956	11,156.52	11.67
Chinley, Buxworth & Brownside	1,068	53,863.67	50.43
Chisworth	144	4,541.76	31.54
Derwent & Hope Woodlands	45	799.00	17.76
Edale	143	4,909.90	34.33
Hartington Upper Quarter	141	5,116.89	36.29
Hayfield	1,057	48,926.00	46.29
Hope With Aston	402	6,640.69	16.52
King Sterndale	50	0.00	0.00
New Mills	3,034	200,681.00	66.14
Peak Forest	144	8,000.00	55.56
Tintwistle	431	14,892.30	34.55
Whaley Bridge	2,300	94,166.00	40.94
Wormhill and Green Fairfield	354	4,000.00	11.30
TOTAL	30,575	£599,896.44	£19.62

APPENDIX B

Local Council Tax at Band D – 2019/20

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

Parish	Borough & Parish
Bamford with Thornhill	£213.20
Brough & Shatton	£191.76
Buxton, Hadfield & Glossop	£191.76
Castleton	£224.18
Chapel-en-le-Frith	£227.91
Charlesworth	£203.43
Chinley, Buxworth & Brownside	£242.19
Chisworth	£223.30
Derwent & Hope Woodlands	£209.52
Edale	£226.09
Hartington Upper Quarter	£228.05
Hayfield	£238.05
Hope With Aston	£208.28
King Sterndale	£191.76
New Mills	£257.90
Peak Forest	£247.32
Tintwistle	£226.31
Whaley Bridge	£232.70
Wormhill and Green Fairfield	£203.06

APPENDIX D**Total Council Tax – 2019/20***(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	1,219.26	1,422.48	1,625.68	1,828.90	2,235.32	2,641.76	3,048.16	3,657.80
Brough & Shatton	1,204.97	1,405.80	1,606.62	1,807.46	2,209.12	2,610.79	3,012.43	3,614.92
Buxton, Hadfield & Glossop	1,204.97	1,405.80	1,606.62	1,807.46	2,209.12	2,610.79	3,012.43	3,614.92
Castleton	1,226.58	1,431.02	1,635.44	1,839.88	2,248.74	2,657.62	3,066.46	3,679.76
Chapel-en-le-Frith	1,229.07	1,433.92	1,638.75	1,843.61	2,253.30	2,663.01	3,072.68	3,687.22
Charlesworth	1,212.75	1,414.88	1,616.99	1,819.13	2,223.38	2,627.65	3,031.88	3,638.26
Chinley, Buxworth & Brownside	1,238.59	1,445.02	1,651.45	1,857.89	2,270.76	2,683.63	3,096.48	3,715.78
Chisworth	1,226.00	1,430.33	1,634.66	1,839.00	2,247.67	2,656.35	3,065.00	3,678.00
Derwent & Hope Woodlands	1,216.81	1,419.61	1,622.41	1,825.22	2,230.83	2,636.44	3,042.03	3,650.44
Edale	1,227.86	1,432.50	1,637.14	1,841.79	2,251.08	2,660.38	3,069.65	3,683.58
Hartington Upper Quarter	1,229.16	1,434.03	1,638.88	1,843.75	2,253.47	2,663.21	3,072.91	3,687.50
Hayfield	1,235.83	1,441.80	1,647.77	1,853.75	2,265.70	2,677.65	3,089.58	3,707.50
Hope With Aston	1,215.98	1,418.65	1,621.30	1,823.98	2,229.31	2,634.65	3,039.96	3,647.96
King Sterndale	1,204.97	1,405.80	1,606.62	1,807.46	2,209.12	2,610.79	3,012.43	3,614.92
New Mills	1,249.06	1,457.24	1,665.41	1,873.60	2,289.96	2,706.33	3,122.66	3,747.20
Peak Forest	1,242.01	1,449.01	1,656.01	1,863.02	2,277.03	2,691.04	3,105.03	3,726.04
Tintwistle	1,228.00	1,432.67	1,637.33	1,842.01	2,251.35	2,660.70	3,070.01	3,684.02
Whaley Bridge	1,232.26	1,437.64	1,643.01	1,848.40	2,259.16	2,669.93	3,080.66	3,696.80
Wormhill and Green Fairfield	1,212.50	1,414.59	1,616.66	1,818.76	2,222.93	2,627.11	3,031.26	3,637.52