

HIGH PEAK BOROUGH COUNCIL

Report to Council

21st February 2017

TITLE:	Setting of the Council Tax 2017/18
EXECUTIVE COUNCILLOR:	Cllr Emily Thrane – Executive Councillor for Finance & Corporate 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 2017/18 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) £51,258,867 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) £45,267,480 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) £5,991,387 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) £199.78 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)** Appendix D is split into two parts; Di showing total Council Tax if Derbyshire Fire & Rescue precept increases by 0%; and Dii showing total Council Tax if Derbyshire Fire & Rescue precept increases by 1.98%. The Fire Authority meets on the 23rd February to make this decision.

3. Executive Summary

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

Element	2016/17	2017/18	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
High Peak Borough Council	177.73	181.11	3.38	1.90
Parish and Town Councils*	18.25	18.67	0.42	2.30
Average Local Council Tax	195.98	199.78	3.80	1.94
Derbyshire County Council	1,165.17	1,211.66	46.49	3.99
Derbyshire Police Authority	177.07	180.60	3.53	1.99
Derbyshire Fire Authority (0% increase) **	71.18	71.18	-	-
Total Council Tax	1,609.40			
Total Council Tax (with no DFA increase)		1,663.22	53.82	3.34
Derbyshire fire Authority (1.98% increase)**		1.40	1.40	1.98
Total Council Tax (with 1.98% DFA increase)		1,664.62	55.22	3.43

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

** Derbyshire Fire & Rescue meeting is not scheduled to take place until 23 February, when the option to increase precept by either 1.98% or 0% will be considered.

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

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Finance and Procurement
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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 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 2017/18 is 29,990. 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 2017 of £531,310. 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 £64,700.

9 High Peak Borough Council Tax

9.1 On 16th February 2017, the Executive recommended a Borough council tax increase of 1.9%. This involved setting a General Fund Budget of £10,485,870

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

	TOTAL
	£
Total Budget	10,485,870
Less Contribution from Balances / Reserves	(553,570)
Less Council Tax Collection Fund Surplus (HPBC Share)	(64,700)
Less Business Rates Collection Fund Surplus (HPBC Share)	(80,410)
Net Expenditure to be financed	9,787,190
Less Business Rates Retention	(3,050,510)
Less External Financing	(1,305,160)
Total Requirement from Borough council tax	5,431,520

9.3 The Band D Council Tax is therefore £181.11 (The total requirement from Borough Council Tax divided by the tax base of 29,990). This represents an increase of £3.38 (1.9%) 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 £559,867.27, which produces an average Band D Council Tax of £18.67. 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 Precept

11.1 The precept demand issued by Derbyshire County Council is £36,337,720 which produces a Band D council tax of £1,211.66. This represents an increase of £46.49 (3.99%) when compared to the level of tax levied in 2016/17. This increase is made up of £23.30 in respect of Adult Social Care and £23.19 in respect of general Council Tax.

12 Police & Crime Commissioner for Derbyshire Precept

12.1 The precept demand issued by Police & Crime Commissioner for Derbyshire is £5,416,194 which produces a Band D council tax of £180.60. This represents an increase of £3.53 (1.99%) when compared to the level of tax levied in 2016/17.

13 Derbyshire Fire and Rescue Authority Precept

- 13.1 Derbyshire Fire and Rescue Authority do not meet to consider the precept until 23rd February 2017, whereupon it will consider the options of raising the precept by 1.98% or 0%.
- 13.2 If an increase of 1.98% is approved the precept will be £2,176,674, which produces a Band D council tax of £72.58. This represents an increase of £1.40 when compared with the level of precept for 2016/17.
- 13.3 If an increase 0% is approved the precept will be £2,134,688, which produces a Band D council tax of £71.18 unchanged from the level of precept for 2016/17.
- 13.4 The table at 3.1 above shows the impact on 'Total Council Tax' of both of the precept raising options detailed above.

APPENDIX A**Parish Councils 2017/18**

	Tax Base	Parish Precept	Band D Charge
Bamford with Thornhill	594	10,980.00	18.48
Brough & Shatton	76	0.00	0.00
Buxton, Hadfield & Glossop	15,736	0.00	0.00
Castleton	275	8,563.55	31.14
Chapel-en-le-Frith	3,111	112,462.00	36.15
Charlesworth	952	10,671.90	11.21
Chinley, Buxworth & Brownside	1,056	52,810.56	50.01
Chisworth	139	4,384.00	31.54
Derwent & Hope Woodlands	47	974.00	20.72
Edale	145	4,526.96	31.22
Hartington Upper Quarter	137	4,972.29	36.29
Hayfield	1,053	46,858.50	44.50
Hope With Aston	403	6,468.15	16.05
King Sterndale	50	0.00	0.00
New Mills	3,013	190,029.25	63.07
Peak Forest	143	6,500.00	45.45
Tintwistle	426	14,802.11	34.75
Whaley Bridge	2,288	80,864.00	35.34
Wormhill and Green Fairfield	346	4,000.00	11.56
TOTAL	29,990	£559,867.27	£18.67

APPENDIX B

Local Council Tax at Band D – 2017/18

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

Parish	
Bamford with Thornhill	£199.59
Brough & Shatton	£181.11
Buxton, Hadfield & Glossop	£181.11
Castleton	£212.25
Chapel-en-le-Frith	£217.26
Charlesworth	£192.32
Chinley, Buxworth & Brownside	£231.12
Chisworth	£212.65
Derwent & Hope Woodlands	£201.83
Edale	£212.33
Hartington Upper Quarter	£217.40
Hayfield	£225.61
Hope With Aston	£197.16
King Sterndale	£181.11
New Mills	£244.18
Peak Forest	£226.56
Tintwistle	£215.86
Whaley Bridge	£216.45
Wormhill and Green Fairfield	£192.67

APPENDIX Di

Total Council Tax – 2017/18*

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

*With Derbyshire Fire Authority Precept set at 0% increase

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	1,108.68	1,293.46	1,478.25	1,663.03	2,032.60	2,402.16	2,771.71	3,326.06
Brough & Shatton	1,096.36	1,279.09	1,461.82	1,644.55	2,010.01	2,375.47	2,740.91	3,289.10
Buxton, Hadfield & Glossop	1,096.36	1,279.09	1,461.82	1,644.55	2,010.01	2,375.47	2,740.91	3,289.10
Castleton	1,117.12	1,303.31	1,489.50	1,675.69	2,048.07	2,420.45	2,792.81	3,351.38
Chapel-en-le-Frith	1,120.46	1,307.21	1,493.95	1,680.70	2,054.19	2,427.69	2,801.16	3,361.40
Charlesworth	1,103.83	1,287.81	1,471.78	1,655.76	2,023.71	2,391.66	2,759.59	3,311.52
Chinley, Buxworth & Brownside	1,129.70	1,317.99	1,506.27	1,694.56	2,071.13	2,447.71	2,824.26	3,389.12
Chisworth	1,117.39	1,303.62	1,489.86	1,676.09	2,048.56	2,421.03	2,793.48	3,352.18
Derwent & Hope Woodlands	1,110.17	1,295.21	1,480.24	1,665.27	2,035.33	2,405.40	2,775.44	3,330.54
Edale	1,117.17	1,303.37	1,489.57	1,675.77	2,048.17	2,420.57	2,792.94	3,351.54
Hartington Upper Quarter	1,120.55	1,307.32	1,494.08	1,680.84	2,054.36	2,427.89	2,801.39	3,361.68
Hayfield	1,126.03	1,313.70	1,501.38	1,689.05	2,064.40	2,439.75	2,815.08	3,378.10
Hope With Aston	1,107.06	1,291.57	1,476.09	1,660.60	2,029.63	2,398.65	2,767.66	3,321.20
King Sterndale	1,096.36	1,279.09	1,461.82	1,644.55	2,010.01	2,375.47	2,740.91	3,289.10
New Mills	1,138.41	1,328.14	1,517.88	1,707.62	2,087.10	2,466.57	2,846.03	3,415.24
Peak Forest	1,126.66	1,314.44	1,502.22	1,690.00	2,065.56	2,441.12	2,816.66	3,380.00
Tintwistle	1,119.53	1,306.12	1,492.71	1,679.30	2,052.48	2,425.66	2,798.83	3,358.60
Whaley Bridge	1,119.92	1,306.58	1,493.23	1,679.89	2,053.20	2,426.52	2,799.81	3,359.78
Wormhill and Green Fairfield	1,104.07	1,288.08	1,472.10	1,656.11	2,024.14	2,392.17	2,760.18	3,312.22

APPENDIX Dii

Total Council Tax – 2017/18*

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

*With Derbyshire Fire Authority Precept set at 1.98% increase

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	1,109.62	1,294.55	1,479.50	1,664.43	2,034.31	2,404.18	2,774.05	3,328.86
Brough & Shatton	1,097.30	1,280.18	1,463.07	1,645.95	2,011.72	2,377.49	2,743.25	3,291.90
Buxton, Hadfield & Glossop	1,097.30	1,280.18	1,463.07	1,645.95	2,011.72	2,377.49	2,743.25	3,291.90
Castleton	1,118.06	1,304.40	1,490.75	1,677.09	2,049.78	2,422.47	2,795.15	3,354.18
Chapel-en-le-Frith	1,121.40	1,308.30	1,495.20	1,682.10	2,055.90	2,429.71	2,803.50	3,364.20
Charlesworth	1,104.77	1,288.90	1,473.03	1,657.16	2,025.42	2,393.68	2,761.93	3,314.32
Chinley, Buxworth & Brownside	1,130.64	1,319.08	1,507.52	1,695.96	2,072.84	2,449.73	2,826.60	3,391.92
Chisworth	1,118.33	1,304.71	1,491.11	1,677.49	2,050.27	2,423.05	2,795.82	3,354.98
Derwent & Hope Woodlands	1,111.11	1,296.30	1,481.49	1,666.67	2,037.04	2,407.42	2,777.78	3,333.34
Edale	1,118.11	1,304.46	1,490.82	1,677.17	2,049.88	2,422.59	2,795.28	3,354.34
Hartington Upper Quarter	1,121.49	1,308.41	1,495.33	1,682.24	2,056.07	2,429.91	2,803.73	3,364.48
Hayfield	1,126.97	1,314.79	1,502.63	1,690.45	2,066.11	2,441.77	2,817.42	3,380.90
Hope With Aston	1,108.00	1,292.66	1,477.34	1,662.00	2,031.34	2,400.67	2,770.00	3,324.00
King Sterndale	1,097.30	1,280.18	1,463.07	1,645.95	2,011.72	2,377.49	2,743.25	3,291.90
New Mills	1,139.35	1,329.23	1,519.13	1,709.02	2,088.81	2,468.59	2,848.37	3,418.04
Peak Forest	1,127.60	1,315.53	1,503.47	1,691.40	2,067.27	2,443.14	2,819.00	3,382.80
Tintwistle	1,120.47	1,307.21	1,493.96	1,680.70	2,054.19	2,427.68	2,801.17	3,361.40
Whaley Bridge	1,120.86	1,307.67	1,494.48	1,681.29	2,054.91	2,428.54	2,802.15	3,362.58
Wormhill and Green Fairfield	1,105.01	1,289.17	1,473.35	1,657.51	2,025.85	2,394.19	2,762.52	3,315.02