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CHILTERN
District Council

Council

SUPPLEMENTARY AGENDA 1

Item

8.1 *Additional Report: Council Tax 2019/20 (Pages 3 - 8)*

Note: All reports will be updated orally at the meeting if appropriate and may be supplemented by additional reports at the Chairman's discretion.

Bob Smith
Chief Executive
Chiltern District Council

Date of next meeting – Wednesday, 17 April 2019

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SUBJECT:	COUNCIL TAX 2019/20	
REPORT OF:	Leader of the Council	Councillor Isobel Darby
RESPONSIBLE OFFICER:	Director of Resources	Jim Burness
REPORT AUTHOR:	Head of Finance	Rodney Fincham
WARD/S AFFECTED:	All	

1. Purpose of Report

- 1.1 This report takes the recommended 2019/20 budget from Cabinet, together with information from the various precepting bodies to produce the appropriate recommendations for setting the council tax for the area which the Council is required to agree at this meeting.

RECOMMENDATIONS

1. That it be noted that the following amounts for 2019/20 have been determined under delegated authority and in accordance with regulations made under the local Government Finance Act 1992:
- a) **44,716.00** being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax Base for the year.
- b) The amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amount of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items (i.e. Parish precepts) relate, are shown below.

Council Tax Base 2019/20	
Amersham	6,903.90
Ashley Green	471.00
Chalfont St Giles	3,153.00
Chalfont St Peter	6,723.60
Chartridge	841.90
Chenies	148.40
Chesham	8,206.50
Chesham Bois	1,643.00
Cholesbury	505.30
Coleshill	328.20
Great Missenden	4,914.10
Latimer & Ley Hill	512.70
Little Chalfont	3,173.10
Little Missenden	3,162.20
Penn	2,403.90
Seer Green	1,218.70
The Lee	406.50
	44,716.00

2. That the Council calculates the following amounts for 2019/20 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):
- a) **£46,233,061** being the aggregate expenditure which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act (including the General Fund and Parish Precepts).
- b) **£34,721,426** being the aggregate income which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act.
- c) **£11,511,635** as its council tax requirement for the year including Parish Precepts being the amount by which the aggregate expenditure at 2(a) above exceeds the aggregate income at 2(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act.
- d) **£257.44** as the basic amount of its Council Tax for the year, being the council tax requirement at 2(c), divided by the Council Tax Base for the year (44,716.00) at 1(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act.
- e) **£3,181,044** being the aggregate amount of all special items referred to in Section 34(1) of the Act (i.e. Parish Precepts, there being no other special items).
- f) **£186.30** as the basic amount of its Council Tax for dwellings in its area, excluding Parish Precepts, being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by the amount at 1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act.
- g) The amounts given by adding to the amount at 2(f) above the amounts of the Parish Precepts for the relevant Parish divided in each case by the Council Tax Base for the Parish at 1(b) 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 each Parish is:

2019/20 BASIC COUNCIL TAX £		
	Parish Amount	CDC + Parish Amount
Amersham	102.41	288.71
Ashley Green	37.79	224.09
Chalfont St Giles	68.26	254.56
Chalfont St Peter	61.09	247.39
Chartridge	14.25	200.55
Chenies	53.91	240.21
Chesham	116.74	303.04
Chesham Bois	47.53	233.83
Cholesbury	19.39	205.69
Coleshill	32.60	218.90
Great Missenden	45.10	231.40
Latimer & Ley Hill	38.52	224.82
Little Chalfont	74.34	260.64

2019/20 BASIC COUNCIL TAX £		
	Parish Amount	CDC + Parish Amount
Little Missenden	48.23	234.53
Penn	26.04	212.34
Seer Green	38.57	224.87
The Lee	35.12	221.42

h) The amounts given by multiplying the basic amounts for each Parish 2(g) 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 amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

3. That it be noted that for the year 2019/20 the main precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with s40 of the Local Government Finance Act 1992.

Band	Bucks County Council Precept £	Bucks & Milton Keynes Fire Authority Precept £	Police & Crime Commissioner for Thames Valley £	Total Preceptors £
A	886.43	43.05	137.52	1,067.00
B	1,034.16	50.22	160.44	1,244.82
C	1,181.90	57.40	183.36	1,422.66
D	1,329.64	64.57	206.28	1,600.49
E	1,625.12	78.92	252.12	1,956.16
F	1,920.59	93.27	297.96	2,311.82
G	2,216.07	107.62	343.80	2,667.49
H	2,659.28	129.14	412.56	3,200.98

4. That, having calculated the aggregate in each case of the amounts of the District's and preceptors requirements, in accordance with s30(2) of the Local Government Finance Act 1992, hereby sets amounts of the council tax for the year 2019/20 for each category of dwelling as follows.

Band	District & Parishes Council Tax £	Total Preceptors £	Total 2019/20 Council Tax £
A	171.63	1,067.00	1,238.63
B	200.23	1,244.82	1,445.05
C	228.84	1,422.66	1,651.50
D	257.44	1,600.49	1,857.93
E	314.65	1,956.16	2,270.81
F	371.86	2,311.82	2,683.68
G	429.07	2,667.49	3,096.56
H	514.88	3,200.98	3,715.86

The council tax for each category of dwelling by parish is as follows.

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Amersham	1,259.47	1,469.37	1,679.29	1,889.20	2,309.03	2,728.85	3,148.67	3,778.40
Ashley Green	1,216.39	1,419.11	1,621.85	1,824.58	2,230.05	2,635.51	3,040.97	3,649.16
Chalfont St Giles	1,236.71	1,442.81	1,648.94	1,855.05	2,267.29	2,679.52	3,091.76	3,710.10
Chalfont St Peter	1,231.93	1,437.23	1,642.56	1,847.88	2,258.53	2,669.16	3,079.81	3,695.76
Chartridge	1,200.70	1,400.80	1,600.93	1,801.04	2,201.28	2,601.50	3,001.74	3,602.08
Chenies	1,227.14	1,431.65	1,636.18	1,840.70	2,249.75	2,658.79	3,067.84	3,681.40
Chesham	1,269.03	1,480.52	1,692.03	1,903.53	2,326.54	2,749.54	3,172.56	3,807.06
Chesham Bois	1,222.89	1,426.69	1,630.51	1,834.32	2,241.95	2,649.57	3,057.21	3,668.64
Cholesbury	1,204.13	1,404.80	1,605.50	1,806.18	2,207.56	2,608.93	3,010.31	3,612.36
Coleshill	1,212.93	1,415.08	1,617.24	1,819.39	2,223.70	2,628.01	3,032.32	3,638.78
Great Missenden	1,221.27	1,424.80	1,628.35	1,831.89	2,238.98	2,646.06	3,053.16	3,663.78
Latimer & Ley Hill	1,216.88	1,419.68	1,622.50	1,825.31	2,230.94	2,636.56	3,042.19	3,650.62
Little Chalfont	1,240.76	1,447.54	1,654.34	1,861.13	2,274.72	2,688.30	3,101.89	3,722.26
Little Missenden	1,223.35	1,427.23	1,631.13	1,835.02	2,242.81	2,650.59	3,058.37	3,670.04
Penn	1,208.56	1,409.97	1,611.41	1,812.83	2,215.69	2,618.53	3,021.39	3,625.66
Seer Green	1,216.91	1,419.72	1,622.54	1,825.36	2,231.00	2,636.63	3,042.27	3,650.72
The Lee	1,214.61	1,417.04	1,619.48	1,821.91	2,226.78	2,631.65	3,036.52	3,643.82

5. Determine that the Council's basic amount of Council Tax for 2019/20 is not excessive, in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992, and thus there is no need to hold a Council Tax referendum.
6. No changes are made to the Council's current Council Tax Support scheme in respect of 2019/20 apart from applying annual uprating.

2. Budget Position

- 2.1 The Cabinet meeting in February considered the financial position of the Authority for 2019/20 and future years, and recommended to this Council meeting the budget for 2019/20. All members of the Council have received a copy of the Cabinet report and the information in that report must be used to underpin any decisions taken at this meeting.
- 2.2 At the Cabinet meeting, Members agreed one change to the budgets as presented in the papers. Namely that a new Community Projects Reserve of £250,000 should be created by transferring funds from the General Fund. A further report to be presented at a future Cabinet meeting setting out proposals for spending this reserve during 2019/20.
- 2.3 Members attention is drawn to Appendix A of the Cabinet report which contains the advice of the Chief Financial Officer¹ in respect of the budget as required under the Local

¹ For Chiltern DC this officer is the Director of Resources.

Government Act 2003. Since that meeting information has been received from the major precepting bodies so that the Council is now in the position to agree the total 2019/20 council tax for the area.

- 2.4 The 2019/20 budget for Chiltern DC recommended by the Cabinet translates into a district council tax of £186.30 for a Band D property, which represents a £5.42 increase on 2018/19.
- 2.5 To this figure is added the cost of parish precepts, which average £71.14, and the major preceptors.
- 2.6 The following table consolidates the overall council tax position for 2019/20.

	2018/19		2019/20		Change
	£	£/Band D	£	£/Band D	
Bucks County Council	57,281,766.45	1,291.04	59,456,182.24	1,329.64	2.99%
Bucks & MK Fire Authority	2,781,917.49	62.70	2,887,312.12	64.57	2.98%
Police & Crime Commissioner	8,087,526.64	182.28	9,224,016.48	206.28	13.17%
Chiltern District Council	8,025,410.00	180.88	8,330,591.00	186.30	2.99%
Parishes (Average)	3,002,424.00	67.67	3,181,044.00	71.14	5.13%
Total Band D Council Tax	79,179,044.58	1,784.57	83,079,145.84	1,857.93	4.11%

- 2.7 Members are reminded of s106 of the Local Government and Finance Act 1992, which prohibits any Member who has not paid for at least two months his/her Council Tax when it becomes due, from voting on setting the budget and making of the Council Tax and related calculations.

3. Council Tax Support Scheme

- 3.1 No changes are proposed to be made to the Council's current Council Tax Support scheme in respect of 2019/20 apart from applying annual uprating.

4. Links to Council Policy Objectives

- 4.1 The setting of the council tax is the conclusion of the process by which the Council aligns its plans to further its corporate aims with the prudent and sustainable use of resources.

Background Papers:	Cabinet Budget Report Feb 19
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