

Capswood, Oxford Road,
Denham, Buckinghamshire, UB9 4LH
01895 837236
democraticservices@southbucks.gov.uk
www.southbucks.gov.uk



SOUTH BUCKS
District Council

Council (SBDC)

Tuesday, 27 February 2018 at 6.00 pm

Council Chamber, Capswood, Oxford Road, Denham

SUPPLEMENTARY AGENDA 2

Item

9.1 Revenue Budget and Council Tax 2018/19

Additional Supplementary Report: Council Tax 2018/19

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

Membership: Council (SBDC)

Date of next meeting – Wednesday, 16 May 2018

Audio/Visual Recording of Meetings

Please note: This meeting might be filmed, photographed, audio-recorded or reported by a party other than South Bucks District Council for subsequent broadcast or publication. If you intend to film, photograph or audio record the proceedings or if you have any questions please contact the Democratic Services Officer (members of the press please contact the Communications Officer).

If you would like this document in large print or an alternative format, please contact 01895 837236; email democraticservices@southbucks.gov.uk

This page is intentionally left blank

SUBJECT:	COUNCIL TAX 2018/19	
REPORT OF:	Leader of the Council	Councillor Nick Naylor
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 2018/19 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 2018/19 have been determined under delegated authority and in accordance with regulations made under the local Government Finance Act 1992:
- a) **32,703.40** 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 2018/19	
Beaconsfield	6,247.30
Burnham	4,935.40
Denham	3,444.70
Dorney	378.20
Farnham Royal	3,097.80
Fulmer	354.80
Gerrards Cross	4,628.00
Hedgerley	403.20
Iver	4,774.70
Stoke Poges	2,345.40
Taplow	1,167.10
Wexham	926.80
	32,703.40

2. That the Council calculates the following amounts for 2018/19 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) **£30,740,190** 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) **£23,110,398** being the aggregate income which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act.
- c) **£7,629,792** 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) **£233.30** 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 (32,703.40) at 1(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act.
- e) **£2,462,655** 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) **£158.00** 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:

2018/19 BASIC COUNCIL TAX £		
	Parish Amount	SBDC + Parish Amount
Beaconsfield	53.08	211.08
Burnham	105.91	263.91
Denham	82.51	240.51
Dorney	57.80	215.80
Farnham Royal	47.78	205.78
Fulmer	65.95	223.95
Gerrards Cross	60.86	218.86
Hedgerley	49.36	207.36
Iver	120.94	278.94
Stoke Poges	83.51	241.51
Taplow	21.42	179.42
Wexham	33.45	191.45

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 2018/19 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	860.69	41.80	121.52	1,024.01
B	1,004.14	48.77	141.77	1,194.68
C	1,147.59	55.73	162.03	1,365.35
D	1,291.04	62.70	182.28	1,536.02
E	1,577.94	76.63	222.79	1,877.36
F	1,864.84	90.57	263.29	2,218.70
G	2,151.73	104.50	303.80	2,560.03
H	2,582.08	125.40	364.56	3,072.04

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 2018/19 for each category of dwelling as follows.

Band	District & Parishes Council Tax £	Total Preceptors £	Total 2018/19 Council Tax £
A	155.53	1,024.01	1,179.54
B	181.46	1,194.68	1,376.14
C	207.38	1,365.35	1,572.73
D	233.30	1,536.02	1,769.32
E	285.14	1,877.36	2,162.50
F	336.99	2,218.70	2,555.69
G	388.83	2,560.03	2,948.86
H	466.60	3,072.04	3,538.64

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

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Beaconsfield	1,164.73	1,358.85	1,552.98	1,747.10	2,135.35	2,523.59	2,911.83	3,494.20
Burnham	1,199.95	1,399.94	1,599.94	1,799.93	2,199.92	2,599.90	2,999.88	3,599.86
Denham	1,184.35	1,381.74	1,579.14	1,776.53	2,171.32	2,566.10	2,960.88	3,553.06
Dorney	1,167.88	1,362.52	1,557.17	1,751.82	2,141.12	2,530.41	2,919.70	3,503.64
Farnham	1,161.20	1,354.73	1,548.27	1,741.80	2,128.87	2,515.94	2,903.00	3,483.60
Fulmer	1,173.31	1,368.86	1,564.42	1,759.97	2,151.08	2,542.18	2,933.28	3,519.94
Gerrards Cross	1,169.92	1,364.90	1,559.89	1,754.88	2,144.86	2,534.83	2,924.80	3,509.76
Hedgerley	1,162.25	1,355.96	1,549.67	1,743.38	2,130.80	2,518.22	2,905.63	3,486.76
Iver	1,209.97	1,411.63	1,613.30	1,814.96	2,218.29	2,621.61	3,024.93	3,629.92
Stoke Poges	1,185.02	1,382.52	1,580.03	1,777.53	2,172.54	2,567.55	2,962.55	3,555.06
Taplow	1,143.62	1,334.23	1,524.83	1,715.44	2,096.65	2,477.86	2,859.06	3,430.88
Wexham	1,151.64	1,343.59	1,535.53	1,727.47	2,111.35	2,495.24	2,879.11	3,454.94

5. Determine that the Council's basic amount of Council Tax for 2018/19 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. That the Council Tax discount period for class C properties is reduced to one month, and the minimum occupation before a new 100% discount may apply is increased to twelve weeks.
7. No changes are made to the Council's current Council Tax Support scheme in respect of 2018/19 apart from applying annual uprating.

2. Budget Position

- 2.1 The Cabinet meeting in February considered the financial position of the Authority for 2018/19 and future years, and recommended to this Council meeting the budget for 2018/19. 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 Members attention is drawn to Appendix C of the Cabinet report which contains the advice of the Chief Financial Officer¹ in respect of the budget as required under the Local 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 2018/19 council tax for the area.
- 2.3 The 2018/19 budget for South Bucks DC recommended by the Cabinet translates into a district council tax of £158.00 for a Band D property, which represents a £5 increase on 2017/18.

¹ For South Bucks DC this officer is the Director of Resources.

- 2.4 To this figure is added the cost of parish precepts, which average £75.30, and the major preceptors.
- 2.5 The following table consolidates the overall council tax position for 2018/19.

	2017/18		2018/19		Change
	£	£/Band D	£	£/Band D	
Bucks County Council	39,544,967.20	1,218.08	42,221,397.54	1,291.04	5.99%
Bucks & MK Fire Authority	1,976,450.94	60.88	2,050,503.18	62.70	2.99%
Police & Crime Commissioner	5,528,089.00	170.28	5,961,175.75	182.28	7.05%
South Bucks District Council	4,967,099.00	153.00	5,167,137.00	158.00	3.27%
Parishes (Average)	2,241,498.13	69.04	2,462,655.00	75.30	9.07%
Total Band D Council Tax	54,258,104.27	1,671.28	57,862,868.47	1,769.32	5.87%

- 2.6 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 Discount - Unoccupied and Substantially Unfurnished Properties

- 3.1 With effect from 1 April 2013 the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 provided Local Authorities with the authority to determine their own level of discount and the time limit of discount for council tax class C unoccupied and substantially unfurnished properties.
- 3.2 Members of South Bucks District Council confirmed the level of discount would be set at 100% of the charge due for the first three months only and that there must be a six week minimum occupation before a new 100% discount may apply.
- 3.3 This level of discount has not been reviewed since its introduction and a review has now taken place. It has concluded that reducing the level of discount to one month would result in potential additional income for the Council and preceptors and would also encourage empty properties to be brought back in to use.
- 3.4 It is recommended that the discount period for these class C properties is reduced to one month. It is also recommended that the six week minimum occupation before a new 100% discount may apply is increased to twelve weeks.

4. Council Tax Support Scheme

- 4.1 No changes are proposed to be made to the Council's current Council Tax Support scheme in respect of 2018/19 apart from applying annual uprating.

5. Links to Council Policy Objectives

- 5.1 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 18
---------------------------	------------------------------