

## Council Tax Resolution

1. That it be noted that the Cabinet at its meeting on 18<sup>th</sup> December 2017, approved the Council Tax Base for the year 2018/19 as detailed below.
- a) 68,083.50 being the amount calculated by the Council, in accordance with the Local Authorities (Calculation of Council Tax Base) England) Regulations 2012, as its Council Tax Base for the year.
- b)

<b>Parish</b>	<b>2018-19</b>
Bledlow-cum-Saunderton	1,208.17
Bradenham	231.56
Chepping Wycombe	6,415.93
Downley	1,973.67
Ellesborough	440.98
Fawley (Parish Meeting)	144.84
Great & Little Hampden	164.28
Great & Little Kimble cum Marsh	492.92
Great Marlow	719.64
Hambleden	843.36
Hazlemere	4,001.40
Hedsor (Parish Meeting)	81.56
High Wycombe Town	22,669.83
Hughenden	3,993.46
Ibstone	145.96
Lacey Green	1,249.37
Lane End	1,423.53
Little Marlow	801.03
Longwick-cum-Ilmer	682.86
Marlow Bottom	1,522.44
Marlow Town	6,674.86
Medmenham	517.52
Piddington & Wheeler End	265.95
Princes Risborough	3,546.12
Radnage	384.72
Stokenchurch	1,955.49
Turville	217.99
WestW'- Parish Council	545.86
Wooburn and Bourne End	4,768.20
<b>Total</b>	<b>68,083.50</b>

Also shown in the report, alongside the formal wording, is an explanation of what each section represents. The words in brackets do not constitute part of the formal proposed Council Tax resolution but are there as an aid to understanding it.

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 above.

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):

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|---|---|
| <p>a) £85,978,373 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).</p>   | <p>The estimated gross revenue expenditure (including transfers to reserves) for the General Fund, Special Expenses account, other General Fund revenue reserves and parish precepts.</p>   |
| <p>b) £73,577,685 being the aggregate income which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act.</p>   | <p>The estimated gross revenue income (Including the transfer of the surplus on the collection fund, formula grant and transfers from reserves) for the same funds as mentioned above.</p>  |
| <p>c) £12,400,688 as its council tax requirement for the year including Parish Precepts being the amount by which the aggregate expenditure at <b>2(a)</b> above exceeds the aggregate income at <b>2(b)</b> above, calculated by the Council, in accordance with Section 31A(4) of the Act.</p>              | <p>The net funding requirement for the General Fund and Special Expenses accounts plus the parish precepts issued for the year.</p>   |
| <p>d) £182.14 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 68,083.50 at <b>1(a)</b> above, calculated by the Council, in accordance with Section 31B(1) of the Act.</p>                                       | <p>The average Band D tax across the district inclusive of parish precepts and Special expenses but exclusive of Bucks County Council, the Police and Fire authorities. It is not actually charged anywhere in the district but has to be calculated by law as part of the Council Tax setting process.</p> |
| <p>e) £3,073,929 being the aggregate amount of all special items referred to in Section 34(1) of the Act.</p>   | <p>The total of parish precepts received for the year and the net Special expenses</p>  |
| <p>f) £136.99 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.</p> | <p><b>This is the band D Council Tax for the District Council only.</b></p>   |

- 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

<b>2018/19 Basic Council Tax £</b>		
<b>Parish / Town Area</b>	<b>Parish</b>	<b>WDC + Parish</b>
Bledlow-cum-Saunderton	15.02	152.01
Bradenham	30.83	167.82
Chepping Wycombe	55.20	192.19
Downley	49.66	186.65
Ellesborough	42.26	179.25
Fawley	0.00	136.99
Great & Little Hampden	19.16	156.15
Great & Little Kimble cum Marsh	91.29	228.28
Great Marlow	17.18	154.17
Hambleden	37.94	174.93
Hazlemere	71.19	208.18
Hedsor	0.00	136.99
High Wycombe Town	19.50	156.49
Hughenden	52.99	189.98
Ibstone	47.96	184.95
Lacey Green	20.79	157.78
Lane End	106.75	243.74
Little Marlow	62.99	199.98
Longwick-cum-Ilmer	40.35	177.34
Marlow Bottom	24.96	161.95
Marlow Town	51.24	188.23
Medmenham	38.26	175.25
Piddington & Wheeler End	83.66	220.65
Princes Risborough	99.87	236.86
Radnage	71.87	208.86
Stokenchurch	40.50	177.49
Turville	25.23	162.22
WestW'- Council	84.63	221.62
Wooburn and Bourne End	73.19	210.18

This is the sum of the District Council's band D tax and the individual Parish/Town/Special Expenses band D taxes for each parish area. Hedsor and Fawley issue nil precepts

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.

This refers to the following table. It shows the combined Wycombe District Council element of the Council Tax and the Parish/ Town/ Special Expenses element for each band of property in each parish area.

Parish / Town Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Bledlow-cum-Saunderton	101.35	118.24	135.12	152.01	185.79	219.57	253.36	304.02
Bradenham	111.88	130.53	149.17	167.82	205.11	242.40	279.70	335.64
Chepping Wycombe	128.13	149.48	170.84	192.19	234.90	277.60	320.32	384.38
Downley	124.44	145.17	165.91	186.65	228.13	269.60	311.09	373.30
Ellesborough	119.50	139.42	159.33	179.25	219.08	258.91	298.75	358.50
Fawley	91.33	106.55	121.77	136.99	167.43	197.87	228.32	273.98
Great & Little Hampden	104.10	121.46	138.81	156.15	190.85	225.55	260.25	312.30
Great & Little Kimble cum Marsh	152.19	177.55	202.92	228.28	279.01	329.73	380.47	456.56
Great Marlow	102.78	119.91	137.04	154.17	188.43	222.69	256.95	308.34
Hambleden	116.62	136.06	155.49	174.93	213.80	252.67	291.55	349.86
Hazlemere	138.79	161.92	185.05	208.18	254.44	300.70	346.97	416.36
Hedsor	91.33	106.55	121.77	136.99	167.43	197.87	228.32	273.98
High Wycombe Town	104.32	121.71	139.10	156.49	191.25	226.03	260.81	312.98
Hughenden	126.66	147.76	168.87	189.98	232.20	274.41	316.64	379.96
Ibstone	123.30	143.85	164.40	184.95	226.05	267.15	308.25	369.90
Lacey Green	105.18	122.71	140.25	157.78	192.84	227.90	262.97	315.56
Lane End	162.50	189.58	216.66	243.74	297.90	352.06	406.24	487.48
Little Marlow	133.32	155.54	177.76	199.98	244.42	288.86	333.30	399.96
Longwick-cum-Ilmer	118.23	137.93	157.64	177.34	216.75	256.15	295.57	354.68
Marlow Bottom	107.97	125.96	143.96	161.95	197.94	233.92	269.92	323.90
Marlow Town	125.49	146.40	167.32	188.23	230.06	271.88	313.72	376.46
Medmenham	116.83	136.30	155.78	175.25	214.19	253.13	292.08	350.50
Piddington & Wheeler End	147.10	171.62	196.13	220.65	269.68	318.71	367.75	441.30
Princes Risborough	157.91	184.23	210.54	236.86	289.49	342.13	394.77	473.72
Radnage	139.24	162.45	185.65	208.86	255.27	301.68	348.10	417.72
Stokenchurch	118.33	138.06	157.77	177.49	216.93	256.37	295.82	354.98
Turville	108.15	126.17	144.19	162.22	198.27	234.31	270.37	324.44
WestW'-Council	147.74	172.38	196.99	221.62	270.86	320.11	369.37	443.24
Wooburn and Bourne End	140.12	163.48	186.83	210.18	256.88	303.59	350.30	420.36

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.

	<b>Bucks County Council £</b>	<b>Police &amp; Crime Commissioner for Thames Valley £</b>	<b>Bucks &amp; Milton Keynes Fire Authority £</b>	<b>Total Preceptors £</b>
Band A	860.69	121.52	41.80	1,024.01
Band B	1,004.14	141.77	48.77	1,194.68
Band C	1,147.59	162.03	55.73	1,365.35
Band D	1,291.04	182.28	62.70	1,536.02
Band E	1,577.94	222.79	76.63	1,877.36
Band F	1,864.84	263.29	90.57	2,218.70
Band G	2,151.73	303.80	104.50	2,560.03
Band H	2,582.08	364.56	125.40	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.

<b>2018/19 Council Tax £</b>			
	<b>WDC &amp; Parishes</b>	<b>Total Preceptors</b>	<b>Total Council Tax</b>
Band A	121.43	1,024.01	1,145.44
Band B	141.67	1,194.68	1,336.35
Band C	161.90	1,365.35	1,527.25
Band D	182.14	1,536.02	1,718.16
Band E	222.61	1,877.36	2,099.97
Band F	263.09	2,218.70	2,481.79
Band G	303.57	2,560.03	2,863.60
Band H	364.28	3,072.04	3,436.32

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

<b>Parish / Town Area</b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bledlow-cum-Saunderton	1,125.36	1,312.92	1,500.47	1,688.03	2,063.15	2,438.27	2,813.39	3,376.06
Bradenham	1,135.89	1,325.21	1,514.52	1,703.84	2,082.47	2,461.10	2,839.73	3,407.68
Chepping Wycombe	1,152.14	1,344.16	1,536.19	1,728.21	2,112.26	2,496.30	2,880.35	3,456.42
Downley	1,148.45	1,339.85	1,531.26	1,722.67	2,105.49	2,488.30	2,871.12	3,445.34
Ellesborough	1,143.51	1,334.10	1,524.68	1,715.27	2,096.44	2,477.61	2,858.78	3,430.54
Fawley	1,115.34	1,301.23	1,487.12	1,673.01	2,044.79	2,416.57	2,788.35	3,346.02
Great & Little Hampden	1,128.11	1,316.14	1,504.16	1,692.17	2,068.21	2,444.25	2,820.28	3,384.34
Great & Little Kimble cum Marsh	1,176.20	1,372.23	1,568.27	1,764.30	2,156.37	2,548.43	2,940.50	3,528.60
Great Marlow	1,126.79	1,314.59	1,502.39	1,690.19	2,065.79	2,441.39	2,816.98	3,380.38
Hambleton	1,140.63	1,330.74	1,520.84	1,710.95	2,091.16	2,471.37	2,851.58	3,421.90
Hazlemere	1,162.80	1,356.60	1,550.40	1,744.20	2,131.80	2,519.40	2,907.00	3,488.40
Hedsor	1,115.34	1,301.23	1,487.12	1,673.01	2,044.79	2,416.57	2,788.35	3,346.02
High Wycombe Town	1,128.33	1,316.39	1,504.45	1,692.51	2,068.61	2,444.73	2,820.84	3,385.02
Hughenden	1,150.67	1,342.44	1,534.22	1,726.00	2,109.56	2,493.11	2,876.67	3,452.00
Ibstone	1,147.31	1,338.53	1,529.75	1,720.97	2,103.41	2,485.85	2,868.28	3,441.94
Lacey Green	1,129.19	1,317.39	1,505.60	1,693.80	2,070.20	2,446.60	2,823.00	3,387.60
Lane End	1,186.51	1,384.26	1,582.01	1,779.76	2,175.26	2,570.76	2,966.27	3,559.52
Little Marlow	1,157.33	1,350.22	1,543.11	1,736.00	2,121.78	2,507.56	2,893.33	3,472.00
Longwick-cum-Ilmer	1,142.24	1,332.61	1,522.99	1,713.36	2,094.11	2,474.85	2,855.60	3,426.72
Marlow Bottom	1,131.98	1,320.64	1,509.31	1,697.97	2,075.30	2,452.62	2,829.95	3,395.94
Marlow Town	1,149.50	1,341.08	1,532.67	1,724.25	2,107.42	2,490.58	2,873.75	3,448.50
Medmenham	1,140.84	1,330.98	1,521.13	1,711.27	2,091.55	2,471.83	2,852.11	3,422.54
Piddington & Wheeler End	1,171.11	1,366.30	1,561.48	1,756.67	2,147.04	2,537.41	2,927.78	3,513.34
Princes Risborough	1,181.92	1,378.91	1,575.89	1,772.88	2,166.85	2,560.83	2,954.80	3,545.76
Radnage	1,163.25	1,357.13	1,551.00	1,744.88	2,132.63	2,520.38	2,908.13	3,489.76
Stokenchurch	1,142.34	1,332.74	1,523.12	1,713.51	2,094.29	2,475.07	2,855.85	3,427.02
Turville	1,132.16	1,320.85	1,509.54	1,698.24	2,075.63	2,453.01	2,830.40	3,396.48
WestW'-Council	1,171.75	1,367.06	1,562.34	1,757.64	2,148.22	2,538.81	2,929.40	3,515.28
Wooburn and Bourne End	1,164.13	1,358.16	1,552.18	1,746.20	2,134.24	2,522.29	2,910.33	3,492.40

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.

The Secretary of State for the Department of Housing, Communities & Local Government has determined a set of principles which states that for an authority such as Wycombe District Council, the relevant basic amount of Council Tax is excessive if the amount for 2018/2019 is more than £5 above the amount for 2017/2018. Since this authority is proposing a £5 change, its' relevant basic amount of tax is not excessive. As a result it does not have to hold a referendum.