

COUNCIL TAX RESOLUTION 2014/15

1. PURPOSE OF REPORT

The purpose of this report is to enable the Council to calculate and set the Council Tax for 2014/15. The Formal Council Tax Resolution is at **Appendix A**.

2. BACKGROUND

The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992. And now requires the billing authority to calculate a Council Tax requirement for the year

Since the meeting of the Cabinet the precept levels of other precepting bodies have been received. These are detailed below:

City, Town and Parish Councils

The City, Town and Parish Councils Precepts for 2014/15 are detailed in **Appendix C** and total **£1,371,256**. The increase in the average Band D Council Tax for City, Town and Parish Councils is **2.0%** and results in an average Band D Council Tax figure of **£38.85** for 2014/15.

Staffordshire County Council

Staffordshire County Council met on 13 February 2014 and set their precept at **£36,256,867** adjusted by a Collection Fund contribution of **£343,760**. This results in a Band D Council Tax of **£1,027.25**.

Office of the Police and Crime Commissioner Staffordshire (OPCC Staffordshire)

The OPCC Staffordshire on 14 February 2014 set their precept at **£6,268,745** adjusted by a Collection Fund contribution of **£59,430**. This results in a Band D Council Tax of **£177.61**.

Stoke-on-Trent and Staffordshire Fire and Rescue Authority

Stoke-on-Trent and Staffordshire Fire and Rescue Authority met on 10 February 2014 and set their precept at **£2,387,354** adjusted by a Collection Fund contribution of **£22,630**. This results in a Band D Council Tax of **£67.64**

3. Recommendation

The formal Council Tax Resolution is at **Appendix A**.

If the formal Council Tax Resolution at **Appendix A** is approved, the total Band D Council Tax will be as follows:

	2013/14 £	2014/15 £	Increase (Reduction) %
Lichfield District Council	149.01	151.97	1.99
Staffordshire County Council	1,027.25	1,027.25	0
Office of the Police and Crime Commissioner Staffordshire	177.61	177.61	0
Stoke-on-Trent and Staffordshire Fire and Rescue Authority	67.64	67.64	0
Sub total	1,421.51	1,424.47	0.20
City, Town and Parish Council (average)	38.08	38.85	2.02
Total	£1,459.59	£1,463.32	0.26

Authorisation of Officers to collect and recover Council Tax and Business Rates:

Mrs J Kitchen, Director of Finance, Revenues and Benefits; Mrs P Leybourne, Revenues & Benefits Manager; Mrs N Begley, Debt Manager; Mr K Anderson, Billing Manager; Internal Business Support Executive; Mr A Thomas, Senior Business Advisor; Mr G Keatley, Senior Business Advisor; Ms B Nahal, Solicitor/Monitoring Officer, or any other person specifically authorised by Mr R King, Strategic Director, Democratic, Development and Legal Services, appointed by the said offices under Section 112 of the Local Government Act 1972, be hereby authorised:-

- a) To demand, collect and recover any Council Tax or National Non-Domestic Rate made by the Council under the Local Government Finance Acts 1988 and 1992;
- b) To demand, collect and recover any penalties under schedules 3 and 4 to the Local Government Acts 1988 and 1992;
- c) Under Section 223 of the Local Government Act 1972 and all other powers enabling them to prosecute and to appear on behalf of the Council at the hearing of legal proceedings in connection with the demand, collection and recovery of any Council Tax, National Non-Domestic Rate, Community Charge and General Rates made by the Council and/or any penalties imposed under the Local Government Finance Acts 1998 and 1992; and
- d) To make such amendments to the Council Tax and National Non-Domestic Rate as are authorised by the Local Government Finance Acts 1998 and 1992 and other legislation in force from time to time. Further, the Director of Finance, Revenues and Benefits and Senior Financial Services Manager be authorised to impose penalties in accordance with Schedule 3 to the Local Government Act 1992, with regard to the supply of information for Council Tax purposes.

COUNCIL TAX RESOLUTION 2014/15

1. that the recommendations contained in the Medium Term Financial Strategy (Revenue and Capital)2014-17 relating to the Revenue and Capital Estimates 2014/15 be approved,
2. that the Cabinet recommendation (Agenda Item 5 of 14 January 2014 refers) in respect of calculating the Council Tax Base 2014/15 as follows be approved:
 - a) for the whole Council area as **35,295** (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended(the "Act"));and
 - b) for dwellings in those parts of its area which a Parish precept relates as in the attached **Appendix B**.
3. that, as a preliminary step the Council Tax requirement for the Council's own purposes for 2014/15 (excluding Parish precepts) is calculated as **£5,363,780**.
4. that the following amounts be calculated for the year 2014/15 in accordance with Sections 30 and 36 of the Act:

a	being the aggregate amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils. (Gross expenditure including Parish precepts and special expenses)	£58,399,836
b	being the aggregate of the amounts which the Council estimates for the items, set out in Section 31A(3) of the Act. (Income)	£51,664,800
c	being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year(item R in the formula in Section 31B of the Act). (Council Tax requirement for the year)	£6,735,036
d	being the amount at 4 (c) above (item R), all divided by item T(2(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).	£190.82
e	being the aggregate of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per attached Appendix C).	£1,371,256
f	being the amount at 4 (d) above less the results given by dividing the amount at 4 (e) above by item T(2(a) above), calculated by the Council, in accordance with section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept relates.	£151.97

5. that it be noted that the year 2014/15 Staffordshire County Council, The OPCC Staffordshire and the Fire Authority have stated the following amounts in precepts issued to the District Council, in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

Valuation Bands

LICHFIELD DISTRICT COUNCIL

A	B	C	D	E	F	G	H
£101.31	£118.20	£135.08	£151.97	£185.74	£219.51	£253.28	£303.94

STAFFORDSHIRE COUNTY COUNCIL

A	B	C	D	E	F	G	H
£684.83	£798.97	£913.11	£1,027.25	£1,255.53	£1,483.81	£1,712.08	£2,054.50

OFFICE OF THE POLICE AND CRIME COMMISSIONER STAFFORDSHIRE

A	B	C	D	E	F	G	H
£118.41	£138.14	£157.88	£177.61	£217.08	£256.55	£296.02	£355.22

STOKE-ON TRENT AND STAFFORDSHIRE FIRE AND RESCUE AUTHORITY

A	B	C	D	E	F	G	H
£45.09	£52.61	£60.12	£67.64	£82.67	£97.70	£112.73	£135.28

AGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
£949.64	£1,107.92	£1,266.19	£1,424.47	£1,741.02	£2,057.57	£2,374.11	£2,848.94

6. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts set out in **Appendix B** as the amounts of Council Tax for 2014/15 for each part of its area and for each of the categories of dwellings.
7. The Council has determined that its relevant basic amount of Council tax for 2014/15 is **not** excessive in accordance with the principles approved under section 52ZB Local Government Act 1992.
8. As the billing authority, the Council has **not** been notified by a major precepting authority that its basic amount of Council Tax for 2014/15 is excessive and that the billing authority is not required to hold a referendum in accordance with section 52ZK Local Government Act 1992.

COUNCIL TAX SCHEDULE 2014/15

Parts of the Council's Area	A (6/9) £	B (7/9) £	C (8/9) £	D 1 £	E (11/9) £	F (13/9) £	G (15/9) £	H 2 £
Lichfield District Council	101.31	118.20	135.08	151.97	185.74	219.51	253.28	303.94
Staffordshire County Council	684.83	798.97	913.11	1027.25	1255.53	1483.81	1712.08	2054.50
Office of the Police and Crime Commissioner Staffordshire	118.41	138.14	157.88	177.61	217.08	256.55	296.02	355.22
Stoke-on-Trent and Staffordshire Fire Authority	45.09	52.61	60.12	67.64	82.67	97.70	112.73	135.28
Alrewas Parish Council	(a) 19.28	22.49	25.71	28.92	35.35	41.77	48.20	57.84
Parish and District	(b) 120.59	140.69	160.79	180.89	221.09	261.28	301.48	361.78
Total	(c) 968.92	1130.41	1291.90	1453.39	1776.37	2099.34	2422.31	2906.78
Armitage-with-Handsacre Parish Council	(a) 26.03	30.36	34.70	39.04	47.72	56.39	65.07	78.08
Parish and District	(b) 127.34	148.56	169.78	191.01	233.46	275.90	318.35	382.02
Total	(c) 975.67	1138.28	1300.89	1463.51	1788.74	2113.96	2439.18	2927.02
Burntwood Town Council	(a) 18.61	21.71	24.81	27.91	34.11	40.31	46.52	55.82
Parish and District	(b) 119.92	139.91	159.89	179.88	219.85	259.82	299.80	359.76
Total	(c) 968.25	1129.63	1291.00	1452.38	1775.13	2097.88	2420.63	2904.76
Clifton Campville with Thorpe Constantine Parish Council*	(a) 27.49	32.08	36.66	41.24	50.40	59.57	68.73	82.48
Parish and District	(b) 128.80	150.28	171.74	193.21	236.14	279.08	322.01	386.42
Total	(c) 977.13	1140.00	1302.85	1465.71	1791.42	2117.14	2442.84	2931.42
Colton Parish Council	(a) 28.15	32.84	37.53	42.22	51.60	60.98	70.37	84.44
Parish and District	(b) 129.46	151.04	172.61	194.19	237.34	280.49	323.65	388.38
Total	(c) 977.79	1140.76	1303.72	1466.69	1792.62	2118.55	2444.48	2933.38
Curborough & Elmhurst and Farewell & Chorley Parish Council*	(a) 7.03	8.21	9.38	10.55	12.89	15.24	17.58	21.10
Parish and District	(b) 108.34	126.41	144.46	162.52	198.63	234.75	270.86	325.04
Total	(c) 956.67	1116.13	1275.57	1435.02	1753.91	2072.81	2391.69	2870.04
Drayton Bassett Parish Council	(a) 31.33	36.56	41.78	47.00	57.44	67.89	78.33	94.00
Parish and District	(b) 132.64	154.76	176.86	198.97	243.18	287.40	331.61	397.94
Total	(c) 980.97	1144.48	1307.97	1471.47	1798.46	2125.46	2452.44	2942.94
Edingale Parish Council	(a) 26.77	31.23	35.69	40.15	49.07	57.99	66.92	80.30
Parish and District	(b) 128.08	149.43	170.77	192.12	234.81	277.50	320.20	384.24
Total	(c) 976.41	1139.15	1301.88	1464.62	1790.09	2115.56	2441.03	2929.24
Elford Parish Council	(a) 26.23	30.61	34.98	39.35	48.09	56.84	65.58	78.70
Parish and District	(b) 127.54	148.81	170.06	191.32	233.83	276.35	318.86	382.64
Total	(c) 975.87	1138.53	1301.17	1463.82	1789.11	2114.41	2439.69	2927.64
Fazeley Town Council	(a) 25.14	29.33	33.52	37.71	46.09	54.47	62.85	75.42
Parish and District	(b) 126.45	147.53	168.60	189.68	231.83	273.98	316.13	379.36
Total	(c) 974.78	1137.25	1299.71	1462.18	1787.11	2112.04	2436.96	2924.36
Fradley and Streethay Parish Council*	(a) 29.44	34.35	39.25	44.16	53.97	63.79	73.60	88.32
Parish and District	(b) 130.75	152.55	174.33	196.13	239.71	283.30	326.88	392.26
Total	(c) 979.08	1142.27	1305.44	1468.63	1794.99	2121.36	2447.71	2937.26

COUNCIL TAX SCHEDULE 2013/14 (Continued)

Parts of the Council's Area		A (6/9) £	B (7/9) £	C (8/9) £	D 1 £	E (11/9) £	F (13/9) £	G (15/9) £	H 2 £
<u>Hammerwich Parish Council</u>	(a)	9.65	11.26	12.87	14.48	17.70	20.92	24.13	28.96
Parish and District	(b)	110.96	129.46	147.95	166.45	203.44	240.43	277.41	332.90
	Total (c)	959.29	1119.18	1279.06	1438.95	1758.72	2078.49	2398.24	2877.90
<u>Hamstall Ridware Parish Council</u>	(a)	15.57	18.17	20.76	23.36	28.55	33.74	38.93	46.72
Parish and District	(b)	116.88	136.37	155.84	175.33	214.29	253.25	292.21	350.66
	Total (c)	965.21	1126.09	1286.95	1447.83	1769.57	2091.31	2413.04	2895.66
<u>Harlaston Parish Council</u>	(a)	19.93	23.25	26.57	29.89	36.53	43.17	49.82	59.78
Parish and District	(b)	121.24	141.45	161.65	181.86	222.27	262.68	303.10	363.72
	Total (c)	969.57	1131.17	1292.76	1454.36	1777.55	2100.74	2423.93	2908.72
<u>Hints and Canwell Parish Council</u>	(a)	27.01	31.51	36.01	40.51	49.51	58.51	67.52	81.02
Parish and District	(b)	128.32	149.71	171.09	192.48	235.25	278.02	320.80	384.96
	Total (c)	976.65	1139.43	1302.20	1464.98	1790.53	2116.08	2441.63	2929.96
<u>King's Bromley Parish Council</u>	(a)	14.92	17.41	19.89	22.38	27.35	32.33	37.30	44.76
Parish and District	(b)	116.23	135.61	154.97	174.35	213.09	251.84	290.58	348.70
	Total (c)	964.56	1125.33	1286.08	1446.85	1768.37	2089.90	2411.41	2893.70
<u>Lichfield City Council</u>	(a)	35.17	41.03	46.89	52.75	64.47	76.19	87.92	105.50
Parish and District	(b)	136.48	159.23	181.97	204.72	250.21	295.70	341.20	409.44
	Total (c)	984.81	1148.95	1313.08	1477.22	1805.49	2133.76	2462.03	2954.44
<u>Longdon Parish Council</u>	(a)	15.36	17.92	20.48	23.04	28.16	33.28	38.40	46.08
Parish and District	(b)	116.67	136.12	155.56	175.01	213.90	252.79	291.68	350.02
	Total (c)	965.00	1125.84	1286.67	1447.51	1769.18	2090.85	2412.51	2895.02
<u>Mavesyn Ridware Parish Council</u>	(a)	23.15	27.00	30.86	34.72	42.44	50.15	57.87	69.44
Parish and District	(b)	124.46	145.20	165.94	186.69	228.18	269.66	311.15	373.38
	Total (c)	972.79	1134.92	1297.05	1459.19	1783.46	2107.72	2431.98	2918.38
<u>Shenstone Parish Council</u>	(a)	25.39	29.62	33.85	38.08	46.54	55.00	63.47	76.16
Parish and District	(b)	126.70	147.82	168.93	190.05	232.28	274.51	316.75	380.10
	Total (c)	975.03	1137.54	1300.04	1462.55	1787.56	2112.57	2437.58	2925.10
<u>Swinfen and Packington Parish Council</u>	(a)	20.31	23.69	27.08	30.46	37.23	44.00	50.77	60.92
Parish and District	(b)	121.62	141.89	162.16	182.43	222.97	263.51	304.05	364.86
	Total (c)	969.95	1131.61	1293.27	1454.93	1778.25	2101.57	2424.88	2909.86
<u>Wall Parish Council</u>	(a)	20.55	23.97	27.40	30.82	37.67	44.52	51.37	61.64
Parish and District	(b)	121.86	142.17	162.48	182.79	223.41	264.03	304.65	365.58
	Total (c)	970.19	1131.89	1293.59	1455.29	1778.69	2102.09	2425.48	2910.58
<u>Weeford Parish Council</u>	(a)	9.24	10.78	12.32	13.86	16.94	20.02	23.10	27.72
Parish and District	(b)	110.55	128.98	147.40	165.83	202.68	239.53	276.38	331.66
	Total (c)	958.88	1118.70	1278.51	1438.33	1757.96	2077.59	2397.21	2876.66
<u>Whittington and Fisherwick Parish Council</u>	(a)	25.85	30.16	34.47	38.78	47.40	56.02	64.63	77.56
Parish and District	(b)	127.16	148.36	169.55	190.75	233.14	275.53	317.91	381.50
	Total (c)	975.49	1138.08	1300.66	1463.25	1788.42	2113.59	2438.74	2926.50
<u>Wigginton and Hopwas Parish Council</u>	(a)	26.30	30.68	35.07	39.45	48.22	56.98	65.75	78.90
Parish and District	(b)	127.61	148.88	170.15	191.42	233.96	276.49	319.03	382.84
	Total (c)	975.94	1138.60	1301.26	1463.92	1789.24	2114.55	2439.86	2927.84

* Grouped Parishes

APPENDIX B (continued)

CITY, TOWN AND PARISH COUNCIL PRECEPTS

City, Town and Parish Council's	2013/14					2014/15					Increase(+) Reduction(-) %
	Tax Base	Precept £	Council Tax Support Grant £	Precept reduced by Grant £	Band D £	Tax Base	Precept £	Council Tax Support Grant £	Precept reduced by Grant £	Band D £	
Alrewas	1,140.1	34,000	4,349	29,651	26.01	1,142.4	37,400	4,360	33,040	28.92	11.2
Armitage with Handsacre	1,701.7	72,961	6,219	66,742	39.22	1,787.5	76,609	6,822	69,787	39.04	-0.5
Burntwood	7,895.4	254,480	30,330	224,150	28.39	7,845.2	248,862	29,939	218,923	27.91	-1.7
Clifton Campville with Thorpe Constantine*	338.9	15,480	1,301	14,179	41.84	349.1	15,730	1,332	14,398	41.24	-1.4
Colton	295.2	12,613	1,125	11,488	38.92	301.4	13,874	1,150	12,724	42.22	8.5
Curborough and Elmhurst and Farewell and Chorley*	232.2	3,255	911	2,344	10.09	236.6	3,400	903	2,497	10.55	4.5
Drayton Bassett	425.4	21,629	1,610	20,019	47.06	425.6	21,629	1,624	20,005	47.00	-0.1
Edingale	258.8	11,330	996	10,334	39.93	257.7	11,330	983	10,347	40.15	0.6
Elford	278.8	12,000	1,066	10,934	39.22	278.0	12,000	1,061	10,939	39.35	0.3
Fazeley	1,402.2	57,872	5,275	52,597	37.51	1,393.7	57,872	5,319	52,553	37.71	0.5
Fradley and Streethay*	1,292.8	53,000	4,964	48,036	37.16	1,292.4	62,000	4,932	57,068	44.16	18.8
Hammerwich	1,315.5	24,000	5,024	18,976	14.42	1,311.5	24,000	5,005	18,995	14.48	0.4
Hamstall Ridware	139.3	3,800	533	3,267	23.45	139.8	3,800	534	3,266	23.36	-0.4
Harlaston	177.3	6,000	679	5,321	30.01	178.0	6,000	679	5,321	29.89	-0.4
Hints and Canwell	174.2	7,140	669	6,471	37.15	169.2	7,500	646	6,854	40.51	9.0
King's Bromley	520.9	12,880	2,008	10,872	20.87	517.3	13,550	1,974	11,576	22.38	7.2
Lichfield	11,309.3	638,600	43,279	595,321	52.64	11,289.0	638,600	43,082	595,518	52.75	0.2
Longdon	724.8	17,000	2,791	14,209	19.60	726.1	19,500	2,771	16,729	23.04	17.5
Mavesyn Ridware	414.1	14,886	1,577	13,309	32.14	413.4	15,930	1,578	14,352	34.72	8.0
Shenstone	3,308.8	129,000	12,688	116,312	35.15	3,318.1	139,000	12,663	126,337	38.08	8.3
Swinfen and Packington	135.7	4,600	520	4,080	30.07	134.2	4,600	512	4,088	30.46	1.3
Wall	185.0	5,750	703	5,047	27.28	187.7	6,500	716	5,784	30.82	13.0
Weeford	86.7	1,585	331	1,254	14.46	89.7	1,585	342	1,243	13.86	-4.2
Whittington and Fisherwick*	1,081.6	44,963	4,087	40,876	37.79	1,072.3	45,680	4,092	41,588	38.78	2.6
Wigginton and Hopwas	439.3	19,000	1,660	17,340	39.47	439.1	19,000	1,676	17,324	39.45	0.0
Total /Average	35,274	£1,477,824	£134,695	£1,343,129	£38.08	35,295	1,505,951	134,695	£1,371,256	£38.85	2.0

APPENDIX C