

## COUNCIL TAX RESOLUTION 2015/16

### 1. PURPOSE OF REPORT

The purpose of this report is to enable the Council to calculate and set the Council Tax for 2015/16. 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 **£1,408,067**. The reduction in the average Band D Council Tax for City, Town and Parish Councils is **0.05%** and results in an average Band D Council Tax figure of **£38.83** for 2015/16.

#### **Staffordshire County Council**

Staffordshire County Council met on 12 February 2015 and set their precept at **£37,978,528** adjusted by a Collection Fund contribution of **£705,832**. This results in a Band D Council Tax of **£1,047.28**.

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

The OPCC Staffordshire on 6 February 2015 set their precept at **£6,440,849** adjusted by a Collection Fund contribution of **£122,037**. 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 16 February 2015 and set their precept at **£2,500,765** adjusted by a Collection Fund contribution of **£46,476**. This results in a Band D Council Tax of **£68.96**

### 3. Recommendation

The recommendations are set out in the formal Council Tax Resolution at **Appendix A**.

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

	2014/15 £	2015/16 £	Increase (Reduction) %
Lichfield District Council	151.97	154.99	1.99
Staffordshire County Council	1,027.25	1,047.28	1.95
Office of the Police and Crime Commissioner Staffordshire	177.61	177.61	0.00
Stoke-on-Trent and Staffordshire Fire and Rescue Authority	67.64	68.96	1.95
Sub total	1,424.47	1,448.84	1.71
City, Town and Parish Council (average)	38.85	38.83	(0.05)
<b>Total</b>	<b>£1,463.32</b>	<b>1,487.67</b>	<b>1.66</b>

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, Recovery Manager; Ms C Robinson, Interim Billing Manager; Mr A Thomas, Internal Business Support Executive; Mr G Keatley, Senior Business Advisor; Ms J Irving, 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 Internal Business Support Executive 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.

## APPENDIX A

### COUNCIL TAX RESOLUTION 2015/16

1. that the recommendations contained in the Medium Term Financial Strategy (Revenue and Capital)2015/18 relating to the Revenue and Capital Estimates 2015/18 be approved,
2. that the Cabinet recommendation (Agenda Item 4 of 13 January 2015 refers) in respect of calculating the Council Tax Base 2015/16 as follows be approved:
  - a) for the whole Council area as **36,264** (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 2015/16 (excluding Parish precepts) is calculated as **£5,620,560**
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. <b><i>(Gross expenditure including Parish precepts and special expenses)</i></b>	<b>£59,873,747</b>
b	being the aggregate of the amounts which the Council estimates for the items, set out in Section 31A(3) of the Act. <b><i>(Income)</i></b>	<b>£52,845,120</b>
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). <b><i>(Council Tax requirement for the year)</i></b>	<b>£7,028,627</b>
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).	<b>£193.82</b>
e	being the aggregate of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per attached <b>Appendix C</b> ).	<b>£1,408,067</b>
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.	<b>£154.99</b>

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
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**LICHFIELD DISTRICT COUNCIL**

A	B	C	D	E	F	G	H
103.33	120.55	137.77	154.99	189.43	223.87	258.32	309.98

**STAFFORDSHIRE COUNTY COUNCIL**

A	B	C	D	E	F	G	H
698.19	814.55	930.92	1,047.28	1,280.01	1,512.74	1,745.47	2,094.56

**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
45.97	53.64	61.30	68.96	84.28	99.61	114.93	137.92

**AGREGATE OF COUNCIL TAX REQUIREMENTS**

A	B	C	D	E	F	G	H
965.90	1,126.88	1,287.87	1,448.84	1,770.80	2,092.77	2,414.74	2,897.68

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 2015/16 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 2015/16 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 2015/16 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 2015/16**

<b>Parts of the Council's Area</b>	<b>A (6/9) £</b>	<b>B (7/9) £</b>	<b>C (8/9) £</b>	<b>D 1 £</b>	<b>E (11/9) £</b>	<b>F (13/9) £</b>	<b>G (15/9) £</b>	<b>H 2 £</b>
Lichfield District Council	103.33	120.55	137.77	154.99	189.43	223.87	258.32	309.98
Staffordshire County Council	698.19	814.55	930.92	1047.28	1280.01	1512.74	1745.47	2094.56
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	45.97	53.64	61.30	68.96	84.28	99.61	114.93	137.92
<b>Alrewas Parish Council</b>	(a) 19.91	23.22	26.54	29.86	36.50	43.13	49.77	59.72
Parish and District	(b) 123.24	143.77	164.31	184.85	225.93	267.00	308.09	369.70
Total (c)	985.81	1150.10	1314.41	1478.70	1807.30	2135.90	2464.51	2957.40
<b>Armitage-with-Handsacre Parish Council</b>	(a) 23.26	27.14	31.01	34.89	42.64	50.40	58.15	69.78
Parish and District	(b) 126.59	147.69	168.78	189.88	232.07	274.27	316.47	379.76
Total (c)	989.16	1154.02	1318.88	1483.73	1813.44	2143.17	2472.89	2967.46
<b>Burntwood Town Council</b>	(a) 18.61	21.71	24.81	27.91	34.11	40.31	46.52	55.82
Parish and District	(b) 121.94	142.26	162.58	182.90	223.54	264.18	304.84	365.80
Total (c)	984.51	1148.59	1312.68	1476.75	1804.91	2133.08	2461.26	2953.50
<b>Clifton Campville with Thorpe Constantine Parish Council*</b>	(a) 27.24	31.78	36.32	40.86	49.94	59.02	68.10	81.72
Parish and District	(b) 130.57	152.33	174.09	195.85	239.37	282.89	326.42	391.70
Total (c)	993.14	1158.66	1324.19	1489.70	1820.74	2151.79	2482.84	2979.40
<b>Colton Parish Council</b>	(a) 28.09	32.78	37.46	42.14	51.50	60.87	70.23	84.28
Parish and District	(b) 131.42	153.33	175.23	197.13	240.93	284.74	328.55	394.26
Total (c)	993.99	1159.66	1325.33	1490.98	1822.30	2153.64	2484.97	2981.96
<b>Curborough &amp; Elmhurst and Farewell &amp; Chorley Parish Council*</b>	(a) 7.73	9.02	10.31	11.60	14.18	16.76	19.33	23.20
Parish and District	(b) 111.06	129.57	148.08	166.59	203.61	240.63	277.65	333.18
Total (c)	973.63	1135.90	1298.18	1460.44	1784.98	2109.53	2434.07	2920.88
<b>Drayton Bassett Parish Council</b>	(a) 31.04	36.21	41.39	46.56	56.91	67.25	77.60	93.12
Parish and District	(b) 134.37	156.76	179.16	201.55	246.34	291.12	335.92	403.10
Total (c)	996.94	1163.09	1329.26	1495.40	1827.71	2160.02	2492.34	2990.80
<b>Edingale Parish Council</b>	(a) 26.55	30.97	35.40	39.82	48.67	57.52	66.37	79.64
Parish and District	(b) 129.88	151.52	173.17	194.81	238.10	281.39	324.69	389.62
Total (c)	992.45	1157.85	1323.27	1488.66	1819.47	2150.29	2481.11	2977.32
<b>Elford Parish Council</b>	(a) 26.37	30.77	35.16	39.56	48.35	57.14	65.93	79.12
Parish and District	(b) 129.70	151.32	172.93	194.55	237.78	281.01	324.25	389.10
Total (c)	992.27	1157.65	1323.03	1488.40	1819.15	2149.91	2480.67	2976.80
<b>Fazeley Town Council</b>	(a) 24.53	28.61	32.70	36.79	44.97	53.14	61.32	73.58
Parish and District	(b) 127.86	149.16	170.47	191.78	234.40	277.01	319.64	383.56
Total (c)	990.43	1155.49	1320.57	1485.63	1815.77	2145.91	2476.06	2971.26
<b>Fradley and Streethay Parish Council*</b>	(a) 29.15	34.01	38.87	43.73	53.45	63.17	72.88	87.46
Parish and District	(b) 132.48	154.56	176.64	198.72	242.88	287.04	331.20	397.44
Total (c)	995.05	1160.89	1326.74	1492.57	1824.25	2155.94	2487.62	2985.14

**COUNCIL TAX SCHEDULE 2015/16 (Continued)**

<b>Parts of the Council's Area</b>		<b>A (6/9) £</b>	<b>B (7/9) £</b>	<b>C (8/9) £</b>	<b>D 1 £</b>	<b>E (11/9) £</b>	<b>F (13/9) £</b>	<b>G (15/9) £</b>	<b>H 2 £</b>
<u>Hammerwich Parish Council</u>	(a)	10.30	12.02	13.73	15.45	18.88	22.32	25.75	30.90
Parish and District	(b)	113.63	132.57	151.50	170.44	208.31	246.19	284.07	340.88
	Total (c)	976.20	1138.90	1301.60	1464.29	1789.68	2115.09	2440.49	2928.58
<u>Hamstall Ridware Parish Council</u>	(a)	17.19	20.05	22.92	25.78	31.51	37.24	42.97	51.56
Parish and District	(b)	120.52	140.60	160.69	180.77	220.94	261.11	301.29	361.54
	Total (c)	983.09	1146.93	1310.79	1474.62	1802.31	2130.01	2457.71	2949.24
<u>Harlaston Parish Council</u>	(a)	19.86	23.17	26.48	29.79	36.41	43.03	49.65	59.58
Parish and District	(b)	123.19	143.72	164.25	184.78	225.84	266.90	307.97	369.56
	Total (c)	985.76	1150.05	1314.35	1478.63	1807.21	2135.80	2464.39	2957.26
<u>Hints and Canwell Parish Council</u>	(a)	26.06	30.40	34.75	39.09	47.78	56.46	65.15	78.18
Parish and District	(b)	129.39	150.95	172.52	194.08	237.21	280.33	323.47	388.16
	Total (c)	991.96	1157.28	1322.62	1487.93	1818.58	2149.23	2479.89	2975.86
<u>King's Bromley Parish Council</u>	(a)	15.27	17.82	20.36	22.91	28.00	33.09	38.18	45.82
Parish and District	(b)	118.60	138.37	158.13	177.90	217.43	256.96	296.50	355.80
	Total (c)	981.17	1144.70	1308.23	1471.75	1798.80	2125.86	2452.92	2943.50
<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)	138.50	161.58	184.66	207.74	253.90	300.06	346.24	415.48
	Total (c)	1001.07	1167.91	1334.76	1501.59	1835.27	2168.96	2502.66	3003.18
<u>Longdon Parish Council</u>	(a)	15.37	17.94	20.50	23.06	28.18	33.31	38.43	46.12
Parish and District	(b)	118.70	138.49	158.27	178.05	217.61	257.18	296.75	356.10
	Total (c)	981.27	1144.82	1308.37	1471.90	1798.98	2126.08	2453.17	2943.80
<u>Mavesyn Ridware Parish Council</u>	(a)	23.72	27.67	31.63	35.58	43.49	51.39	59.30	71.16
Parish and District	(b)	127.05	148.22	169.40	190.57	232.92	275.26	317.62	381.14
	Total (c)	989.62	1154.55	1319.50	1484.42	1814.29	2144.16	2474.04	2968.84
<u>Shenstone Parish Council</u>	(a)	26.39	30.78	35.18	39.58	48.38	57.17	65.97	79.16
Parish and District	(b)	129.72	151.33	172.95	194.57	237.81	281.04	324.29	389.14
	Total (c)	992.29	1157.66	1323.05	1488.42	1819.18	2149.94	2480.71	2976.84
<u>Swinfen and Packington Parish Council</u>	(a)	21.20	24.73	28.27	31.80	38.87	45.93	53.00	63.60
Parish and District	(b)	124.53	145.28	166.04	186.79	228.30	269.80	311.32	373.58
	Total (c)	987.10	1151.61	1316.14	1480.64	1809.67	2138.70	2467.74	2961.28
<u>Wall Parish Council</u>	(a)	21.91	25.56	29.21	32.86	40.16	47.46	54.77	65.72
Parish and District	(b)	125.24	146.11	166.98	187.85	229.59	271.33	313.09	375.70
	Total (c)	987.81	1152.44	1317.08	1481.70	1810.96	2140.23	2469.51	2963.40
<u>Weeford Parish Council</u>	(a)	9.62	11.22	12.83	14.43	17.64	20.84	24.05	28.86
Parish and District	(b)	112.95	131.77	150.60	169.42	207.07	244.71	282.37	338.84
	Total (c)	975.52	1138.10	1300.70	1463.27	1788.44	2113.61	2438.79	2926.54
<u>Whittington and Fisherwick Parish Council</u>	(a)	25.61	29.88	34.15	38.42	46.96	55.50	64.03	76.84
Parish and District	(b)	128.94	150.43	171.92	193.41	236.39	279.37	322.35	386.82
	Total (c)	991.51	1156.76	1322.02	1487.26	1817.76	2148.27	2478.77	2974.52
<u>Wigginton and Hopwas Parish Council</u>	(a)	26.15	30.51	34.87	39.23	47.95	56.67	65.38	78.46
Parish and District	(b)	129.48	151.06	172.64	194.22	237.38	280.54	323.70	388.44
	Total (c)	992.05	1157.39	1322.74	1488.07	1818.75	2149.44	2480.12	2976.14

\* Grouped Parishes

APPENDIX B (continued)

City, Town and Parish Council's	2014/15					2015/16					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	1,142.4	37,400	4,360	33,040	28.92	1,166.0	38,500	3,688	34,812	29.86	3.2
Armitage with Handsacre	1,787.5	76,609	6,822	69,787	39.04	1,910.1	72,685	6,041	66,644	34.89	-10.6
Burntwood	7,845.2	248,862	29,939	218,923	27.91	8,024.8	249,354	25,382	223,972	27.91	0.0
Clifton Campville with Thorpe Constantine*	349.1	15,730	1,332	14,398	41.24	357.3	15,730	1,130	14,600	40.86	-0.9
Colton	301.4	13,874	1,150	12,724	42.22	314.3	14,238	994	13,244	42.14	-0.2
Curborough and Elmhurst and Farewell and Chorley*	236.6	3,400	903	2,497	10.55	241.0	3,558	762	2,796	11.60	9.9
Drayton Bassett	425.6	21,629	1,624	20,005	47.00	435.0	21,629	1,376	20,253	46.56	-0.9
Edingale	257.7	11,330	983	10,347	40.15	263.6	11,330	834	10,496	39.82	-0.8
Elford	278.0	12,000	1,061	10,939	39.35	280.9	12,000	888	11,112	39.56	0.5
Fazeley	1,393.7	57,872	5,319	52,553	37.71	1,448.6	57,872	4,582	53,290	36.79	-2.4
Fradley and Streethay*	1,292.4	62,000	4,932	57,068	44.16	1,322.1	62,000	4,182	57,818	43.73	-1.0
Hammerwich	1,311.5	24,000	5,005	18,995	14.48	1,343.1	25,000	4,248	20,752	15.45	6.7
Hamstall Ridware	139.8	3,800	534	3,266	23.36	144.4	4,180	457	3,723	25.78	10.4
Harlaston	178.0	6,000	679	5,321	29.89	182.1	6,000	576	5,424	29.79	-0.4
Hints and Canwell	169.2	7,500	646	6,854	40.51	177.5	7,500	561	6,939	39.09	-3.5
King's Bromley	517.3	13,550	1,974	11,576	22.38	525.7	13,707	1,663	12,044	22.91	2.4
Lichfield	11,289.0	638,600	43,082	595,518	52.75	11,595.8	648,350	36,676	611,674	52.75	0.0
Longdon	726.1	19,500	2,771	16,729	23.04	743.6	19,500	2,352	17,148	23.06	0.1
Mavesyn Ridware	413.4	15,930	1,578	14,352	34.72	422.0	16,350	1,335	15,015	35.58	2.5
Shenstone	3,318.1	139,000	12,663	126,337	38.08	3,392.7	145,000	10,731	134,269	39.58	3.9
Swinfen and Packington	134.2	4,600	512	4,088	30.46	137.3	4,800	434	4,366	31.80	4.4
Wall	187.7	6,500	716	5,784	30.82	194.3	7,000	615	6,385	32.86	6.6
Weeford	89.7	1,585	342	1,243	13.86	90.0	1,585	286	1,299	14.43	4.2
Whittington and Fisherwick*	1,072.3	45,680	4,092	41,588	38.78	1,103.8	45,901	3,491	42,410	38.42	-0.9
Wigginton and Hopwas	439.1	19,000	1,676	17,324	39.45	448.2	19,000	1,418	17,582	39.23	-0.6
<b>Total /Average</b>	<b>35,295</b>	<b>1,505,951</b>	<b>134,695</b>	<b>£1,371,256</b>	<b>£38.85</b>	<b>36,264</b>	<b>1,522,769</b>	<b>114,702</b>	<b>£1,408,067</b>	<b>£38.83</b>	<b>-0.05</b>

\* Grouped Parishes

APPENDIX C