

COUNCIL TAX RESOLUTION 2017/18

1. PURPOSE OF REPORT

The purpose of this report is to enable the Council to calculate and set the Council Tax for 2017/18. The Formal Council Tax Resolution is at **Appendix A**.

2. BACKGROUND

The Localism Act 2011 made significant changes to the Local Government Finance Act 1992. It 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 2017/18 are detailed in **Appendix C** and total **£1,627,906**. The increase in the average Band D Council Tax for City, Town and Parish Councils is **3.89%** and results in an average Band D Council Tax figure of **£44.07** for 2017/18.

Staffordshire County Council

Staffordshire County Council met on 16 February 2017 and set their precept at **£42,199,736** adjusted by a Collection Fund contribution of **£212,870**. This results in a Band D Council Tax of **£1,142.54**.

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

The OPCC Staffordshire on 16 February 2017 set their precept at **£6,691,160** adjusted by a Collection Fund contribution of **£36,112**. This results in a Band D Council Tax of **£181.16**.

Stoke-on-Trent and Staffordshire Fire and Rescue Authority

Stoke-on-Trent and Staffordshire Fire and Rescue Authority met on 15 February 2017 and set their precept at **£2,643,069** adjusted by a Collection Fund contribution of **£14,193**. This results in a Band D Council Tax of **£71.56**.

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 follows¹:

	2016/17	2017/18	Increase	Increase
	£	£	£	%
Lichfield District Council	£159.99	£164.99	£5.00	3.13%
Staffordshire County Council	£1,088.65	£1,142.54	£53.89	4.95%
Office of the Police and Crime Commissioner Staffordshire	£177.61	£181.16	£3.55	2.00%
Stoke on Trent and Staffordshire Fire and Rescue Authority	£70.33	£71.56	£1.23	1.75%
Sub Total	£1,496.58	£1,560.25	£63.67	4.25%
City, Town and Parish Councils (average)	£42.42	£44.07	£1.65	3.89%
Total	£1,539.00	£1,604.32	£65.32	4.24%

Authorisation of Officers to collect and recover Council Tax and National Non Domestic (Business) Rates:

Mr A Thomas Head of Finance and Procurement; Mrs P Leybourne, Head of Customer Services, Revenues and Benefits; Mrs N Begley, Recovery Manager; Mr P Duffy, Billing Manager; Miss J Irving, Senior Business Advisor; Miss Sarah Magill, Senior Business Advisor; Ms B Nahal, Head of Legal, Property and Democratic Services, or any other person specifically authorised by Mr CN Turner Director of Transformation and Resources, 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 Head of Finance and Procurement 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.

¹ The percentage increases are to two decimal places.

COUNCIL TAX RESOLUTION 2017/18

1. That the recommendations contained in the updated Medium Term Financial Strategy (Revenue and Capital) 2016/21 relating to the Revenue and Capital Estimates 2016/21 be approved,
2. That the Cabinet recommendation (Agenda Item 3 of 17 January 2017 refers) in respect of calculating the Council Tax Base 2017/18 as follows be approved:
 - a) for the whole Council area as **36,935** (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 2017/18 (excluding Parish precepts) is calculated as **£6,093,906 (36,935 x £164.99).**
4. That the following amounts be calculated for the year 2017/18 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)	£61,084,306
b	being the aggregate of the amounts which the Council estimates for the items, set out in Section 31A(3) of the Act. (Income)	£53,362,494
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)	£7,721,812
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).	£209.06
e	being the aggregate of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per attached Appendix C).	£1,627,906
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.	£164.99

5. That it be noted that the year 2017/18 Staffordshire County Council, The OPCC Staffordshire and the Fire and Rescue 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							
A	B	C	D	E	F	G	H
(6/9)	(7/9)	(8/9)	1	(11/9)	(13/9)	(15/9)	2
Lichfield District Council							
£109.99	£128.33	£146.66	£164.99	£201.65	£238.32	£274.98	£329.98
Staffordshire County Council							
£761.69	£888.64	£1,015.59	£1,142.54	£1,396.44	£1,650.34	£1,904.23	£2,285.08
Office of Police and Crime Commissioner Staffordshire							
£120.77	£140.90	£161.03	£181.16	£221.42	£261.68	£301.93	£362.32
Stoke on Trent and Staffordshire Fire and Rescue Authority							
£47.71	£55.66	£63.61	£71.56	£87.46	£103.36	£119.27	£143.12
Aggregate of all Council Tax Requirements							
£1,040.16	£1,213.53	£1,386.89	£1,560.25	£1,906.97	£2,253.70	£2,600.41	£3,120.50

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 2017/18 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 2017/18 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 2017/18 is excessive and that the billing authority is not required to hold a referendum in accordance with section 52ZK Local Government Act 1992.

APPENDIX B

Council Tax Schedule for 2017/18

Parts of the Council's Area	Valuation Bands							
	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	£109.99	£128.33	£146.66	£164.99	£201.65	£238.32	£274.98	£329.98
Staffordshire County Council	£761.69	£888.64	£1,015.59	£1,142.54	£1,396.44	£1,650.34	£1,904.23	£2,285.08
Officer of the Police and Crime Commissioner Staffordshire	£120.77	£140.90	£161.03	£181.16	£221.42	£261.68	£301.93	£362.32
Stoke-on-Trent and Staffordshire Fire and Rescue Authority	£47.71	£55.66	£63.61	£71.56	£87.46	£103.36	£119.27	£143.12
<u>Alrewas Parish Council</u> (a)	£20.82	£24.29	£27.76	£31.23	£38.17	£45.11	£52.05	£62.46
Parish and District (b)	£130.81	£152.62	£174.42	£196.22	£239.82	£283.43	£327.03	£392.44
Total (c)	£1,060.98	£1,237.82	£1,414.65	£1,591.48	£1,945.14	£2,298.81	£2,652.46	£3,182.96
<u>Armitage-with-Handsacre</u> (a)	£26.24	£30.61	£34.99	£39.36	£48.11	£56.85	£65.60	£78.72
Parish and District (b)	£136.23	£158.94	£181.65	£204.35	£249.76	£295.17	£340.58	£408.70
Total (c)	£1,066.40	£1,244.14	£1,421.88	£1,599.61	£1,955.08	£2,310.55	£2,666.01	£3,199.22
<u>Burntwood</u> (a)	£25.27	£29.48	£33.69	£37.90	£46.32	£54.74	£63.17	£75.80
Parish and District (b)	£135.26	£157.81	£180.35	£202.89	£247.97	£293.06	£338.15	£405.78
Total (c)	£1,065.43	£1,243.01	£1,420.58	£1,598.15	£1,953.29	£2,308.44	£2,663.58	£3,196.30
<u>Clifton Campville with Thorpe Constantine*</u> (a)	£28.84	£33.65	£38.45	£43.26	£52.87	£62.49	£72.10	£86.52
Parish and District (b)	£138.83	£161.98	£185.11	£208.25	£254.52	£300.81	£347.08	£416.50
Total (c)	£1,069.00	£1,247.18	£1,425.34	£1,603.51	£1,959.84	£2,316.19	£2,672.51	£3,207.02
<u>Colton</u> (a)	£29.15	£34.00	£38.86	£43.72	£53.44	£63.15	£72.87	£87.44
Parish and District (b)	£139.14	£162.33	£185.52	£208.71	£255.09	£301.47	£347.85	£417.42
Total (c)	£1,069.31	£1,247.53	£1,425.75	£1,603.97	£1,960.41	£2,316.85	£2,673.28	£3,207.94
<u>Curborough & Elmhurst and Farewell & Chorley*</u> (a)	£8.83	£10.31	£11.78	£13.25	£16.19	£19.14	£22.08	£26.50
Parish and District (b)	£118.82	£138.64	£158.44	£178.24	£217.84	£257.46	£297.06	£356.48
Total (c)	£1,048.99	£1,223.84	£1,398.67	£1,573.50	£1,923.16	£2,272.84	£2,622.49	£3,147.00
<u>Drayton Bassett</u> (a)	£31.23	£36.44	£41.64	£46.85	£57.26	£67.67	£78.08	£93.70
Parish and District (b)	£141.22	£164.77	£188.30	£211.84	£258.91	£305.99	£353.06	£423.68
Total (c)	£1,071.39	£1,249.97	£1,428.53	£1,607.10	£1,964.23	£2,321.37	£2,678.49	£3,214.20
<u>Edingale</u> (a)	£30.79	£35.92	£41.05	£46.18	£56.44	£66.70	£76.97	£92.36
Parish and District (b)	£140.78	£164.25	£187.71	£211.17	£258.09	£305.02	£351.95	£422.34
Total (c)	£1,070.95	£1,249.45	£1,427.94	£1,606.43	£1,963.41	£2,320.40	£2,677.38	£3,212.86
<u>Elford</u> (a)	£28.83	£33.64	£38.44	£43.25	£52.86	£62.47	£72.08	£86.50
Parish and District (b)	£138.82	£161.97	£185.10	£208.24	£254.51	£300.79	£347.06	£416.48
Total (c)	£1,068.99	£1,247.17	£1,425.33	£1,603.50	£1,959.83	£2,316.17	£2,672.49	£3,207.00
<u>Fazeley</u> (a)	£24.87	£29.02	£33.16	£37.31	£45.60	£53.89	£62.18	£74.62
Parish and District (b)	£134.86	£157.35	£179.82	£202.30	£247.25	£292.21	£337.16	£404.60
Total (c)	£1,065.03	£1,242.55	£1,420.05	£1,597.56	£1,952.57	£2,307.59	£2,662.59	£3,195.12
<u>Fradley with Streethay</u> (a)	£30.37	£35.44	£40.50	£45.56	£55.68	£65.81	£75.93	£91.12
Parish and District (b)	£140.36	£163.77	£187.16	£210.55	£257.33	£304.13	£350.91	£421.10
Total (c)	£1,070.53	£1,248.97	£1,427.39	£1,605.81	£1,962.65	£2,319.51	£2,676.34	£3,211.62
<u>Hammerwich</u> (a)	£13.02	£15.19	£17.36	£19.53	£23.87	£28.21	£32.55	£39.06
Parish and District (b)	£123.01	£143.52	£164.02	£184.52	£225.52	£266.53	£307.53	£369.04
Total (c)	£1,053.18	£1,228.72	£1,404.25	£1,579.78	£1,930.84	£2,281.91	£2,632.96	£3,159.56
<u>Hamstall Ridware</u> (a)	£19.97	£23.30	£26.63	£29.96	£36.62	£43.28	£49.93	£59.92
Parish and District (b)	£129.96	£151.63	£173.29	£194.95	£238.27	£281.60	£324.91	£389.90
Total (c)	£1,060.13	£1,236.83	£1,413.52	£1,590.21	£1,943.59	£2,296.98	£2,650.34	£3,180.42

* = Grouped Parishes

APPENDIX B (Continued)

Parts of the Council's Area	Valuation Bands							
	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	£109.99	£128.33	£146.66	£164.99	£201.65	£238.32	£274.98	£329.98
Staffordshire County Council	£761.69	£888.64	£1,015.59	£1,142.54	£1,396.44	£1,650.34	£1,904.23	£2,285.08
Officer of the Police and Crime Commissioner Staffordshire	£120.77	£140.90	£161.03	£181.16	£221.42	£261.68	£301.93	£362.32
Stoke-on-Trent and Staffordshire Fire and Rescue Authority	£47.71	£55.66	£63.61	£71.56	£87.46	£103.36	£119.27	£143.12
<u>Harlaston</u>	(a) £30.87	£36.01	£41.16	£46.30	£56.59	£66.88	£77.17	£92.60
Parish and District	(b) £140.86	£164.34	£187.82	£211.29	£258.24	£305.20	£352.15	£422.58
Total (c)	£1,071.03	£1,249.54	£1,428.05	£1,606.55	£1,963.56	£2,320.58	£2,677.58	£3,213.10
<u>Hints and Canwell</u>	(a) £28.13	£32.81	£37.50	£42.19	£51.57	£60.94	£70.32	£84.38
Parish and District	(b) £138.12	£161.14	£184.16	£207.18	£253.22	£299.26	£345.30	£414.36
Total (c)	£1,068.29	£1,246.34	£1,424.39	£1,602.44	£1,958.54	£2,314.64	£2,670.73	£3,204.88
<u>King's Bromley</u>	(a) £15.24	£17.78	£20.32	£22.86	£27.94	£33.02	£38.10	£45.72
Parish and District	(b) £125.23	£146.11	£166.98	£187.85	£229.59	£271.34	£313.08	£375.70
Total (c)	£1,055.40	£1,231.31	£1,407.21	£1,583.11	£1,934.91	£2,286.72	£2,638.51	£3,166.22
<u>Lichfield</u>	(a) £38.03	£44.37	£50.71	£57.05	£69.73	£82.41	£95.08	£114.10
Parish and District	(b) £148.02	£172.70	£197.37	£222.04	£271.38	£320.73	£370.06	£444.08
Total (c)	£1,078.19	£1,257.90	£1,437.60	£1,617.30	£1,976.70	£2,336.11	£2,695.49	£3,234.60
<u>Longdon</u>	(a) £21.18	£24.71	£28.24	£31.77	£38.83	£45.89	£52.95	£63.54
Parish and District	(b) £131.17	£153.04	£174.90	£196.76	£240.48	£284.21	£327.93	£393.52
Total (c)	£1,061.34	£1,238.24	£1,415.13	£1,592.02	£1,945.80	£2,299.59	£2,653.36	£3,184.04
<u>Mavesyn Ridware</u>	(a) £25.37	£29.59	£33.82	£38.05	£46.51	£54.96	£63.42	£76.10
Parish and District	(b) £135.36	£157.92	£180.48	£203.04	£248.16	£293.28	£338.40	£406.08
Total (c)	£1,065.53	£1,243.12	£1,420.71	£1,598.30	£1,953.48	£2,308.66	£2,663.83	£3,196.60
<u>Shenstone</u>	(a) £30.25	£35.30	£40.34	£45.38	£55.46	£65.55	£75.63	£90.76
Parish and District	(b) £140.24	£163.63	£187.00	£210.37	£257.11	£303.87	£350.61	£420.74
Total (c)	£1,070.41	£1,248.83	£1,427.23	£1,605.63	£1,962.43	£2,319.25	£2,676.04	£3,211.26
<u>Swinfen and Packington</u>	(a) £22.59	£26.35	£30.12	£33.88	£41.41	£48.94	£56.47	£67.76
Parish and District	(b) £132.58	£154.68	£176.78	£198.87	£243.06	£287.26	£331.45	£397.74
Total (c)	£1,062.75	£1,239.88	£1,417.01	£1,594.13	£1,948.38	£2,302.64	£2,656.88	£3,188.26
<u>Wall</u>	(a) £34.53	£40.29	£46.04	£51.80	£63.31	£74.82	£86.33	£103.60
Parish and District	(b) £144.52	£168.62	£192.70	£216.79	£264.96	£313.14	£361.31	£433.58
Total (c)	£1,074.69	£1,253.82	£1,432.93	£1,612.05	£1,970.28	£2,328.52	£2,686.74	£3,224.10
<u>Weeford</u>	(a) £9.50	£11.08	£12.67	£14.25	£17.42	£20.58	£23.75	£28.50
Parish and District	(b) £119.49	£139.41	£159.33	£179.24	£219.07	£258.90	£298.73	£358.48
Total (c)	£1,049.66	£1,224.61	£1,399.56	£1,574.50	£1,924.39	£2,274.28	£2,624.16	£3,149.00
<u>Whittington and Fisherwick*</u>	(a) £26.78	£31.24	£35.71	£40.17	£49.10	£58.02	£66.95	£80.34
Parish and District	(b) £136.77	£159.57	£182.37	£205.16	£250.75	£296.34	£341.93	£410.32
Total (c)	£1,066.94	£1,244.77	£1,422.60	£1,600.42	£1,956.07	£2,311.72	£2,667.36	£3,200.84
<u>Wigginton and Hopwas</u>	(a) £25.04	£29.21	£33.39	£37.56	£45.91	£54.25	£62.60	£75.12
Parish and District	(b) £135.03	£157.54	£180.05	£202.55	£247.56	£292.57	£337.58	£405.10
Total (c)	£1,065.20	£1,242.74	£1,420.28	£1,597.81	£1,952.88	£2,307.95	£2,663.01	£3,195.62

* = Grouped Parishes

APPENDIX C

Parish Precepts

City, Town and Parish Councils	2016/17					2017/18					Increase / (decrease) %
	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	1,168.6	39,270	3,409	35,861	30.69	1,169.4	39,270	2,755	36,515	31.23	1.76%
Armitage with Handsacre	1,992.4	79,045	5,812	73,233	36.76	2,046.3	85,367	4,820	80,547	39.36	7.07%
Burntwood	8,083.4	329,906	23,582	306,324	37.90	8,147.8	327,992	19,192	308,800	37.90	0.00%
Clifton Campville with Thorpe Constantine*	364.4	15,663	1,063	14,600	40.07	360.6	16,449	849	15,600	43.26	7.96%
Colton	318.3	14,810	929	13,881	43.61	321.5	14,810	757	14,053	43.72	0.25%
Curborough and Elmhurst and Farewell and Chorley*	243.7	3,914	711	3,203	13.14	241.2	3,763	568	3,195	13.25	0.84%
Drayton Bassett	437.1	21,629	1,275	20,354	46.57	439.6	21,629	1,035	20,594	46.85	0.60%
Edingale	264.2	11,330	771	10,559	39.97	267.8	13,000	631	12,369	46.18	15.54%
Elford	283.5	13,000	827	12,173	42.94	285.1	13,000	671	12,329	43.25	0.72%
Fazeley	1,453.8	57,872	4,241	53,631	36.89	1,458.9	57,872	3,436	54,436	37.31	1.14%
Fradley and Streethay*	1,332.3	65,000	3,887	61,113	45.87	1,356.5	65,000	3,195	61,805	45.56	(0.68%)
Hammerwich	1,354.2	27,000	3,951	23,049	17.02	1,348.6	29,510	3,177	26,333	19.53	14.75%
Hamstall Ridware	147.4	4,598	430	4,168	28.28	145.1	4,690	342	4,348	29.96	5.94%
Harlaston	183.7	6,000	536	5,464	29.74	182.2	8,863	429	8,434	46.30	55.68%
Hints and Canwell	180.1	7,560	525	7,035	39.06	175.1	7,800	412	7,388	42.19	8.01%
King's Bromley	529.0	14,392	1,543	12,849	24.29	535.0	13,491	1,260	12,231	22.86	(5.89%)
Lichfield	11,678.7	674,763	34,070	640,693	54.86	11,795.2	700,701	27,784	672,917	57.05	3.99%
Longdon	736.7	26,349	2,149	24,200	32.85	741.0	25,280	1,745	23,535	31.77	(3.29%)
Mavesyn Ridware	432.9	17,167	1,263	15,904	36.74	439.3	17,750	1,035	16,715	38.05	3.57%
Shenstone	3,437.8	150,000	10,029	139,971	40.72	3,456.6	165,000	8,142	156,858	45.38	11.44%
Swinfen and Packington	137.6	5,000	401	4,599	33.42	138.0	5,000	325	4,675	33.88	1.38%
Wall	193.6	8,000	565	7,435	38.40	193.9	10,500	457	10,043	51.80	34.90%
Weeford	90.8	1,553	265	1,288	14.19	95.4	1,585	225	1,360	14.25	0.42%
Whittington and Fisherwick*	1,112.6	47,072	3,246	43,826	39.39	1,118.9	47,583	2,636	44,948	40.17	1.98%
Wigginton and Hopwas	453.2	19,000	1,322	17,678	39.01	476.0	19,000	1,121	17,879	37.56	(3.72%)
Total /Average	36,610.0	£1,659,893	£106,802	£1,553,091	£42.42	36,935.0	£1,714,906	£87,000	£1,627,906	£44.07	3.89%

* = Grouped Parishes