
COUNCIL TAX RESOLUTION 2016/17

To: **Council – 25 February 2016**

Main Portfolio Area: **Financial Services and Estates**

By: Portfolio Holder for Finance and Estates

Classification: **Unrestricted**

Ward **All Wards**

Summary: This report enables the Council to set the Council Tax for 2016/17 for each part of its area, after taking into account the precepts of the Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service.

For Decision

1.0 Council Tax Setting

- 1.1 At the Cabinet meeting on 19 January 2016, Members approved the formal resolution determining the Council Tax Base for 2016/17. It has been determined that the Council Tax Base for the whole Council areas is 40,690.57, calculated in accordance with Section 31B(3) of the Local Government Finance Act 1992, The calculation of the Tax Base has been undertaken in accordance with the current Regulations, “Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012:2914)”, which came into force in November 2012 as amended (the “Act”).
- 1.2 Earlier in the week the Deputy Leader of the Council signed a decision notice to reflect the changes in the referendum limit in Council Tax increases that had been announced by the Secretary of State on 8th February 2016, since the initial budget setting papers that went to Full Council on the 4th February 2016.
- 1.3 The Council Tax requirement for the Council’s own purposes for 2016/17 (excluding Parish precepts) is £8,745k. This is determined after taking into account the Council’s allocation of business rates, revenue support grant and the Council’s share of the Collection Fund surplus. The calculation for 2016/17 is as follows:

CALCULATION OF COUNCIL TAX REQUIREMENT FOR 2016/17	
	£'000
Net Budget Requirement for 2016/17	19,119
Financed from:	
Settlement Funding	10,211
Collection Fund Surplus	163
Council Tax Requirement	8,745

Divided by Tax Base	40,691
Council Tax for Band D property 2016/17	£ 214.92
Compared to Council Tax for Band D in 2015/16	£ 209.97
Increase in Council Tax charges	£4.95 (2.36%)

1.4 The following amounts have been calculated for the year 2016/17 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

1.4.1 £104,463,704 being the aggregate of the 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.

1.4.2 £94,572,310 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

1.4.3 £9,891,394 being the amount by which the aggregate at 1.3.1 above exceeds the aggregate at 1.3.2 above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.

1.4.4 £243.09 being the amount at 1.3.3 above divided by the tax base of 40,690.57 calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).

1.4.5 £1,146,294 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.

1.4.6 £214.92 being the amount at 1.3.4 above less the result given by dividing the amount at 1.3.5 above by the tax base of 40,690.57, 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.

1.4.7 Part of the Council's Area (District and Parish combined at Band D)

Parish/Charter Trustees of

Acol	252.54
Birchington	228.24
Broadstairs	254.61
Cliffsend	235.17
Manston	259.83
Margate	226.80
Minster	261.72
Monkton	246.15
Ramsgate	253.35
St Nicholas-at-Wade and Sarre	255.51
Westgate	244.35

Being the amounts given by adding to the amount at 1.3.6 above the amounts of special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the appropriate tax base 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 those parts of its area to which one or more special items relate.

Acol	1,073.49	1,252.41	1,431.32	1,610.24	1,968.07	2,325.90	2,683.73	3,220.48
Birchington	1,057.29	1,233.51	1,409.72	1,585.94	1,938.37	2,290.80	2,643.23	3,171.88
Broadstairs	1,074.87	1,254.02	1,433.16	1,612.31	1,970.60	2,328.89	2,687.18	3,224.62
Cliffsend	1,061.91	1,238.90	1,415.88	1,592.87	1,946.84	2,300.81	2,654.78	3,185.74
Manston	1,078.35	1,258.08	1,437.80	1,617.53	1,976.98	2,336.43	2,695.88	3,235.06
Margate	1,056.33	1,232.39	1,408.44	1,584.50	1,936.61	2,288.72	2,640.83	3,169.00
Minster	1,079.61	1,259.55	1,439.48	1,619.42	1,979.29	2,339.16	2,699.03	3,238.84
Monkton	1,069.23	1,247.44	1,425.64	1,603.85	1,960.26	2,316.67	2,673.08	3,207.70
Ramsgate	1,074.03	1,253.04	1,432.04	1,611.05	1,969.06	2,327.07	2,685.08	3,222.10
St Nicholas-at-Wade and Sarre	1,075.47	1,254.72	1,433.96	1,613.21	1,971.70	2,330.19	2,688.68	3,226.42
Westgate	1,068.03	1,246.04	1,424.04	1,602.05	1,958.06	2,314.07	2,670.08	3,204.10

2.0 Council Tax Increases

- 2.1 The average Council Tax for the Council for a Band D property for 2016/17 will be £214.92.
- 2.2 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service have issued precepts of £46,125k, £6,191k and £2,930k respectively. KCC have increased their Council Tax charge by 3.99%, whereas Kent Police and Kent Fire have all increased their Council Tax charges by 3.40% and 1.91% respectively.
- 2.3 The average total tax at Band D is summarised in the following table, showing an overall increase of £61.67. This is primarily due to changes to town and parish precepts and Kent Police, KCC and Kent Fire.

	2016/17	2015/16	Increase £	Increase %
Thanet District Council	214.92	209.97	4.95	2.36
Town & Parish Councils	28.17	21.36	6.81	31.88
Total District Council	243.09	231.33	11.76	5.08
Kent County Council	1,133.55	1,089.99	43.56	3.99
Kent Police Authority	152.15	147.15	5.00	3.40
Kent Fire & Rescue Service	72.00	70.65	1.35	1.91
Overall Total	1,600.79	1,539.12	61.67	4.01

3.0 CORPORATE IMPLICATIONS

3.1 Financial

- 3.1.1 The financial implications for the General Fund, HRA and capital budgets are set out in the full budget report that went to Council on 4 February 2016.

3.2 Legal

- 3.2.1 The Local Government Finance Act 1992 requires that the above statutory resolution be made.

3.3 Corporate

- 3.3.1 Corporate priorities can only be delivered with robust finances. The 2016/17 budget is believed to be sufficient to meet these priorities.

3.4 Equity and Equalities

- 3.4.1 There are no equity or equality issues arising from this report.

5.0 RECOMMENDATIONS

- 5.1 That members approve the decision notice of the Deputy Leader to increase the Council's net budget requirement from £19.086m to £19.119m.
- 5.2 That Members approve the calculations at paragraph 1 of this report.
- 5.3 That Members approve the Council Tax annual charges as set out below for the listed property bands:

COUNCIL TAX PER PROPERTY BAND FOR 2016/17								
BAND	A	B	C	D	E	F	G	H
Proportion of band D	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9
Annual Charge	£143.28	£167.16	£191.04	£214.92	£262.68	£310.44	£358.20	£429.84

Contact Officer:	Tim Willis, Director of Corporate Resources and S151 Officer Extn.7617
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Background Papers

Title	Details of where to access copy
Council Tax Base Calculation for 2016-17	http://democracy.thanet.gov.uk/documents/s49284/CouncilTaxBaseCalculationReport201617Thanet.pdf
Budget 2016-17 and Medium Term Financial Plan 2016-2020	http://democracy.thanet.gov.uk/documents/s49657/Budget%20Report%20and%20Medium%20Term%20Financial%20Plan%20-%20Final.pdf

Corporate Consultation Undertaken

Finance	Tim Willis, Director of Corporate Resources and S151 Officer
Legal	Tim Howes, Director of Corporate Governance