

## Council Tax Resolution 2018-19

Council	<b>22 February 2018</b>
Report Author	<b>Director of Corporate Resources and S151 officer</b>
Portfolio Holder	<b>Cllr John Townend, Cabinet Member Finance and Estates</b>
Status	<b>For Decision</b>
Classification:	<b>Unrestricted</b>
Key Decision	<b>Yes</b>
Reasons for Key	<b>Budget and Policy Framework</b>
Ward:	<b>All Wards</b>

### Executive Summary:

This report enables the Council to set the Council Tax for 2018-19 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.

### Recommendations:

- (i) That Members approve the Thanet District Council element of Council Tax charges as set out below for the listed property bands:

<b>COUNCIL TAX PER PROPERTY BAND FOR 2018-19</b>								
<b>BAND</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>Proportion of band D</b>	<b>6/9</b>	<b>7/9</b>	<b>8/9</b>	<b>9/9</b>	<b>11/9</b>	<b>13/9</b>	<b>15/9</b>	<b>18/9</b>
<b>Annual Charge</b>	<b>150.96</b>	<b>176.12</b>	<b>201.28</b>	<b>226.44</b>	<b>276.76</b>	<b>327.08</b>	<b>377.40</b>	<b>452.88</b>

- (ii) That Members approve the determinations at Section 1 of this report.

### CORPORATE IMPLICATIONS

<b>Financial and Value for Money</b>	The financial implications for the General Fund are laid out in the budget report that went to Council on 8 February 2018.
<b>Legal</b>	The Local Government Finance Act 1992 requires that the above statutory resolution be made. The requirements of other relevant statute have been referenced within the body of this report, where relevant.
<b>Corporate</b>	Corporate priorities can only be delivered with robust finances. The budget

	and the level of reserves recommended are believed to be sufficient to meet these priorities and develop Services.								
<b>Equalities Act 2010 &amp; Public Sector Equality Duty</b>	<p>Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to the aims of the Duty at the time the decision is taken. The aims of the Duty are: (i) eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act, (ii) advance equality of opportunity between people who share a protected characteristic and people who do not share it, and (iii) foster good relations between people who share a protected characteristic and people who do not share it.</p> <p>Protected characteristics: age, gender, disability, race, sexual orientation, gender reassignment, religion or belief and pregnancy &amp; maternity. Only aim (i) of the Duty applies to Marriage &amp; civil partnership.</p> <table border="1"> <tr> <td colspan="2">Please indicate which aim is relevant to the report.</td> </tr> <tr> <td>Eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act,</td> <td></td> </tr> <tr> <td>Advance equality of opportunity between people who share a protected characteristic and people who do not share it</td> <td></td> </tr> <tr> <td>Foster good relations between people who share a protected characteristic and people who do not share it.</td> <td></td> </tr> </table>	Please indicate which aim is relevant to the report.		Eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act,		Advance equality of opportunity between people who share a protected characteristic and people who do not share it		Foster good relations between people who share a protected characteristic and people who do not share it.	
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<b>CORPORATE PRIORITIES (tick those relevant)✓</b>	
A clean and welcoming Environment	✓
Promoting inward investment and job creation	✓
Supporting neighbourhoods	✓

<b>CORPORATE VALUES (tick those relevant)✓</b>	
Delivering value for money	✓
Supporting the workforce	✓
Promoting open communications	✓

### 1.1 Council Tax Setting

- 1.2 At the Cabinet meeting on 16 January 2018, Cabinet approved the formal resolution determining the Council Tax Base for 2018-19. It has been determined that the Council Tax Base for the whole Council area is 42,904.67, 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"). The Council Tax requirement for the council's own purposes for 2018-19 (excluding Parish precepts) is £9,715,333. 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 2018-19 is set out in Table 1.

**Table 1 - CALCULATION OF COUNCIL TAX REQUIREMENT FOR 2018-19**

	<b>£'000</b>
Net Budget Requirement for 2018-19	16,800
Financed from:	
Settlement Funding	6,985
Collection Fund Surplus	100
<b>Council Tax Requirement</b>	<b>9,715</b>
Divided by Tax Base	42,904.67
Council Tax for Band D property 2018-19	£226.44
Compared to Council Tax for Band D in 2017-18	£219.87
Increase in Council Tax charge (at Band D)	£6.57
Percentage Increase	(2.99%)

- 1.3 The following amounts have been calculated for the year 2018-19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- 1.3.1 £105,632,262 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.
- 1.3.2 £94,181,190 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- 1.3.3 £11,451,072 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.
- 1.3.4 £266.90 being the amount at 1.3.3 above divided by the tax base of 42,904.67 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).
- 1.3.5 £1,735,739 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- 1.3.6 £226.44 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 42,904.67, 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.

### 1.3.7 Table 2 - Part of the Council's Area (District and Parish combined at Band D)

Parish/Charter Trustees of

	£
Acol	287.46
Birchington	242.82
Broadstairs	285.93
Cliffsend	247.95
Manston	264.15
Margate	237.42
Minster	277.56
Monkton	264.69
Ramsgate	288.36
St Nicholas-at-Wade and Sarre	279.27
Westgate	281.25

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.

### 1.3.8 Table 3 - Part of The Council's Area Valuation Bands

Parish/Charter Trustees	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Acol	191.64	223.58	255.52	287.46	351.34	415.22	479.10	574.92
Birchington	161.88	188.86	215.84	242.82	296.78	350.74	404.70	485.64
Broadstairs	190.62	222.39	254.16	285.93	349.47	413.01	476.55	571.86
Cliffsend	165.30	192.85	220.40	247.95	303.05	358.15	413.25	495.90
Manston	176.10	205.45	234.80	264.15	322.85	381.55	440.25	528.30
Margate	158.28	184.66	211.04	237.42	290.18	342.94	395.70	474.84
Minster	185.04	215.88	246.72	277.56	339.24	400.92	462.60	555.12
Monkton	176.46	205.87	235.28	264.69	323.51	382.33	441.15	529.38
Ramsgate	192.24	224.28	256.32	288.36	352.44	416.52	480.60	576.72
St Nicholas-at-Wade and Sarre	186.18	217.21	248.24	279.27	341.33	403.39	465.45	558.54
Westgate	187.50	218.75	250.00	281.25	343.75	406.25	468.75	562.50

Being the amounts given by multiplying the amounts at 1.3.6 and 1.3.7 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.

1.3.9 Members should note that for the year 2018-19 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in Table 4.

**Table 4 - Precepting Authorities Valuation Bands**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Kent County Council	825.12	962.64	1,100.16	1,237.68	1,512.72	1,787.76	2,062.80	2,475.36
Kent Police and Crime Commissioner	112.77	131.56	150.36	169.15	206.74	244.33	281.92	338.30
Kent Fire and Rescue	50.34	58.73	67.12	75.51	92.29	109.07	125.85	151.02
<b>Total</b>	<b>988.23</b>	<b>1,152.93</b>	<b>1,317.64</b>	<b>1,482.34</b>	<b>1,811.75</b>	<b>2,141.16</b>	<b>2,470.57</b>	<b>2,964.68</b>

1.3.10 Having calculated the aggregate in each case of the amounts at 1.3.8 and 1.3.9 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts of Council Tax for the year 2018-19 for each of the categories of dwellings shown in Table 5.

**Table 5 - Part of the Council's Area Valuation Bands**

<b>Parish/ Charter Trustees</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Acol	1,179.87	1,376.51	1,573.16	1,769.80	2,163.09	2,556.38	2,949.67	3,539.60
Birchington	1,150.11	1,341.79	1,533.48	1,725.16	2,108.53	2,491.90	2,875.27	3,450.32
Broadstairs	1,178.85	1,375.32	1,571.80	1,768.27	2,161.22	2,554.17	2,947.12	3,536.54
Cliffsend	1,153.53	1,345.78	1,538.04	1,730.29	2,114.80	2,499.31	2,883.82	3,460.58
Manston	1,164.33	1,358.38	1,552.44	1,746.49	2,134.60	2,522.71	2,910.82	3,492.98
Margate	1,146.51	1,337.59	1,528.68	1,719.76	2,101.93	2,484.10	2,866.27	3,439.52
Minster	1,173.27	1,368.81	1,564.36	1,759.90	2,150.99	2,542.08	2,933.17	3,519.80
Monkton	1,164.69	1,358.80	1,552.92	1,747.03	2,135.26	2,523.49	2,911.72	3,494.06
Ramsgate	1,180.47	1,377.21	1,573.96	1,770.70	2,164.19	2,557.68	2,951.17	3,541.40
St Nicholas-at-Wade and Sarre	1,174.41	1,370.14	1,565.88	1,761.61	2,153.08	2,544.55	2,936.02	3,523.22
Westgate	1,175.73	1,371.68	1,567.64	1,763.59	2,155.50	2,547.41	2,939.32	3,527.18

## 2.0 Council Tax Increases

- 2.1 The average Council Tax for the Council for a Band D property for 2018-19 will be £1,749.24.
- 2.2 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service have issued precepts of £53,102k, £7,257k and £3,240k respectively. KCC have increased their Council Tax charge by 4.99%, whereas Kent Police and Kent Fire have increased their Council Tax charges by 7.64% and 2.94% respectively.
- 2.3 The average total tax at Band D is summarised in table 6, showing an overall increase of £87.17. This is primarily due to changes to town and parish precepts and the KCC and Kent Police. Thanet's share of the bill represents only 13% of the overall total.

**Table 6 - Average Total Council Tax at Band D**

	<b>2018-19 £</b>	<b>2017-18 £</b>	<b>Increase £</b>	<b>Increase %</b>
Thanet District Council	226.44	219.87	6.57	2.99
Town & Parish Councils	40.46	32.88	7.58	23.05
<b>Total District Council</b>	<b>266.90</b>	<b>252.75</b>	<b>14.15</b>	<b>5.60</b>
Kent County Council	1,237.68	1,178.82	58.86	4.99
Kent Police and Crime Commissioner	169.15	157.15	12.00	7.64
Kent and Medway Fire & Rescue Service	75.51	73.35	2.16	2.94
<b>Overall Total</b>	<b>1,749.24</b>	<b>1,662.07</b>	<b>87.17</b>	<b>5.24</b>

Contact Officer:	Tim Willis—Director of Corporate Resources and S151 Officer
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### Background Papers

<b>Title</b>	<b>Details of where to access copy</b>
None	N/A

### Corporate Consultation

Finance	N/A
Legal	Tim Howes, Director of Corporate Governance